Form **4CS**

Wisconsin Department
of Revenue

**Sharing of Research Credits for
Combined Group Members**

File with Wisconsin Form 4

Read instructions before filling in this form

2012

Designated Agent Name	Federal Employer ID Number

Part I Computation of Aggregate Sharable Amount

Do not include any research credits already
used by the member, as computed on that
member's Form 4M, Part III, line 3.

	(a) **Name of Member With Sharable Research Credits** (abbreviate as necessary)	(b) **Member's FEIN**	(c) **Sharable Research Credit Amount**
1a			
1b			
1c			
1d			
1e			

1f Total from additional companies reported on attached schedule. **1f**

2 Add the amounts in column (c) of lines 1a through 1f. This is the aggregate sharable
research credit **2**

Part II Computation of Combined Group's Tax Eligible for Shared Credits

Go to page 2 for Part II.

Part III Computation of Percentage to be Applied to Combined Return

5 Enter the total eligible tax liability from line 4 in Part II. **5**

6 If the amount on line 2 is greater than the amount on line 5, divide the amount on line 5
by the amount on line 2. If the amount on line 5 is greater than the amount on line 2,
enter "100.0000%." This is the percentage of available research credits from Part I that
may be applied to the combined return as shared credits. . . . . **6** __ __ __ . __ __ __ __ %

*For each member listed in Part I, multiply that member's amount in Part I, column (c)
by the percentage on line 6 and enter the result on Form 4M, Part III, line 4.*

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Part II Computation of Combined Group's Tax Eligible for Shared Credits

(a) **Name of Member with Tax Liability** (abbreviate as necessary)	(b) **Member's FEIN**	(c1) **Member's Share of Combined Unitary Income** (from Form 4M, line L1 + L2) (c2) Amount in (c1) multiplied by 7.9%	(d) **Member's Gross Tax** (from Form 4M, line Q)	(e) **Member's Own Credits Used** (from Form 4M, Part III, Line 3)	(f) Amount in (d) minus amount in (e)	(g) Lesser of (c2) or (f) **This is the member's tax liability eligible for shared credits**
3a _____	_____	c1 _____ c2 _____	_____	_____	_____	_____
3b _____	_____	c1 _____ c2 _____	_____	_____	_____	_____
3c _____	_____	c1 _____ c2 _____	_____	_____	_____	_____
3d _____	_____	c1 _____ c2 _____	_____	_____	_____	_____
3e _____	_____	c1 _____ c2 _____	_____	_____	_____	_____
3f _____	_____	c1 _____ c2 _____	_____	_____	_____	_____
3g _____	_____	c1 _____ c2 _____	_____	_____	_____	_____

3h Total from additional companies reported on separate schedules. . . . . **3h** _____

4 Add the amounts on lines 3a through 3h of column g. Enter this amount on page 1, line 5 . . . . **4** _____

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