

Wisconsin Department
of Revenue

File with Wisconsin Form 4, 4T, or 5

Read instructions before filling in this schedule

Name	Federal Employer ID Number
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Part I Credit for Increasing Research Expenses

1 Enter Wisconsin research wage expenses for qualifying activities	1	
2 Enter Wisconsin research supplies expenses for qualifying activities	2	
3 Enter Wisconsin research computer rental expenses for qualifying activities	3	
4 Enter applicable percentage of Wisconsin contract research expenses for qualifying activities	4	
5 Add lines 1 through 4	5	
6 Enter wages included on line 5 that qualify for the Wisconsin development zones credit	6	
7 Subtract line 6 from line 5. This is the total Wisconsin research expenses for the qualifying activities	7	

Section A Regular Credit. Complete this section only if you are claiming the regular credit.

- Skip this section and go to section B if you are electing the alternative incremental credit.
- Check (✓) if this is a one-time only change in election.

8 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	8	
9 Enter Wisconsin fixed-base percentage, but not more than 16% (0.16) from the Worksheet on page 2, line 18	9	_____ %
10 Multiply line 8 by the percentage on line 9. This is the base amount.	10	
11 Subtract line 10 from line 7. If zero or less, enter zero (0).	11	
12 Multiply line 7 by 50%	12	
13 Enter the smaller of line 11 or line 12	13	
14 Multiply line 13 by 10% (0.10). Continue with line 28.	14	

Section B Alternative Incremental Credit. Complete this section only if you are claiming the alternative incremental credit.

- Skip this section and go to line 28 if you completed Section A.
- Check (✓) if this is a one-time only change in election.

15 Enter average annual Wisconsin gross receipts from the Worksheet on page 2, line 5	15	
16 Multiply line 15 by 1% (0.01).	16	
17 Subtract line 16 from line 7. If zero or less, enter zero (0)	17	
18 Multiply line 15 by 1.5% (0.015)	18	
19 Subtract line 18 from line 7. If zero or less, enter zero (0).	19	
20 Subtract line 19 from line 17. If zero or less, enter zero (0).	20	
21 Multiply line 15 by 2% (0.02).	21	
22 Subtract line 21 from line 7. If zero or less, enter zero (0).	22	
23 Subtract line 22 from line 19. If zero or less, enter zero (0).	23	
24 Multiply line 20 by 2.65% (0.0265)	24	
25 Multiply line 23 by 3.2% (0.032)	25	
26 Multiply line 22 by 3.75% (0.0375)	26	
27 Add lines 24, 25, and 26	27	
28 Carryover of unused research expense credit (see instructions)	28	
29 Add line 14 or line 27 to line 28. This is the available research expense credit for activities related to certain energy efficient products	29	

Part II Credit for Research Facilities

30 Total qualified research facility expenditures for qualifying activities	30	
31 Multiply line 30 by 10% (0.10)	31	
32 Carryover of unused research facilities credit (see instructions)	32	
33 Add lines 31 and 32. This is the available research facilities credit for activities related to certain energy efficient products	33	

WORKSHEET

Average Annual Wisconsin Gross Receipts	(a) 2008	(b) 2009	(c) 2010	(d) 2011
1 Total gross receipts				
2 Out-of-state receipts included on line 1				
3 Subtract line 2 from line 1				
4 Add line 3, columns a through d				
5 Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R-2, line 8 or line 15				

Wisconsin Fixed-Base Percentage

On lines 6-9 and 11 below, include only expenses for qualifying activities related to certain energy efficient products, as described in the instructions.

	(a) 1984	(b) 1985	(c) 1986	(d) 1987	(e) 1988
6 Wisconsin research wage expenses					
7 Wisconsin research supplies expenses					
8 Wisconsin research computer rental expenses					
9 Wisconsin contract research expenses					
10 Add lines 6 through 9					
11 Wages for Wisconsin development zones credit					
12 Subtract line 11 from line 10					
13 Add line 12, columns a through e					
14 Total gross receipts					
15 Out-of-state receipts on line 14					
16 Subtract line 15 from line 14					
17 Add line 16, columns a through e					
18 Divide line 13 by line 17. This is the Wisconsin fixed-base percentage to enter on Schedule R-2, line 9					_____ %