

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

**2013**

Wisconsin Department of Revenue

File with Wisconsin Form 4

*Read instructions before filling in this form*

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. . . . .		<b>1f</b> _____
2	Add the amounts in column (c) of lines 1a through 1f. This is the aggregate sharable research credit. . . . .		<b>2</b> _____

**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**

<b>5</b>	Enter the total eligible tax liability from line 4 in Part II. . . . .	<b>5</b>	_____
<b>6</b>	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. . . . .	<b>6</b>	_____ . _____ %

*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.*

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

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

		c1 _____				
<b>3a</b> _____	_____	c2 _____	_____	_____	_____	_____
		c1 _____				
<b>3b</b> _____	_____	c2 _____	_____	_____	_____	_____
		c1 _____				
<b>3c</b> _____	_____	c2 _____	_____	_____	_____	_____
		c1 _____				
<b>3d</b> _____	_____	c2 _____	_____	_____	_____	_____
		c1 _____				
<b>3e</b> _____	_____	c2 _____	_____	_____	_____	_____
		c1 _____				
<b>3f</b> _____	_____	c2 _____	_____	_____	_____	_____
		c1 _____				
<b>3g</b> _____	_____	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** \_\_\_\_\_