

**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) <b>Name of Member With Sharable Research Credits</b> (abbreviate as necessary)	(b) <b>Member's FEIN</b>	(c) <b>Sharable Research Credit Amount</b>
<b>1a</b>	_____	_____	_____
<b>1b</b>	_____	_____	_____
<b>1c</b>	_____	_____	_____
<b>1d</b>	_____	_____	_____
<b>1e</b>	_____	_____	_____
<b>1f</b>	Total from additional companies reported on attached schedule. . . . .		<b>1f</b> _____
<b>2</b>	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)  <b>This is the member's tax liability eligible for shared credits</b>
		(c2) Amount in (c1) multiplied by 7.9%				

		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** \_\_\_\_\_