

# Wisconsin Research Credits

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

# 2013

*Read instructions before filling in this schedule*

Name	Identifying Number
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Round Amounts to Nearest Dollar

## Part I Credit for Increasing Research Expenses

<b>1</b>	Enter Wisconsin research wage expenses . . . . .	<b>1</b>	.00
<b>2</b>	Enter Wisconsin research supplies expenses . . . . .	<b>2</b>	.00
<b>3</b>	Enter Wisconsin research computer rental expenses . . . . .	<b>3</b>	.00
<b>4</b>	Enter applicable percentage of Wisconsin contract research expenses . . . . .	<b>4</b>	.00
<b>5</b>	Enter expenses used to compute the federal orphan drug credit that qualify as Wisconsin research expenses . . . . .	<b>5</b>	.00
<b>6</b>	Add lines 1 through 5 . . . . .	<b>6</b>	.00
<b>7</b>	Wages included on line 6 that qualify for the Wisconsin development zones credit . . . . .	<b>7</b>	.00
<b>8</b>	Subtract line 7 from line 6. This is total Wisconsin research expenses . . . . .	<b>8</b>	.00

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

(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 . . . . .

<b>9</b>	Enter average annual Wisconsin gross receipts from the Worksheet on page 3, line 5 . . . . .	<b>9</b>	.00
<b>10</b>	Enter Wisconsin fixed-base percentage, but not more than 16% (0.16), from the Worksheet on page 3, line 19 . . . . .	<b>10</b>	_ _ _ _ . _ _ _ %
<b>11</b>	Multiply line 9 by the percentage on line 10. This is the base amount . . . . .	<b>11</b>	.00
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter zero (0) . . . . .	<b>12</b>	.00
<b>13</b>	Multiply line 8 by 50% (0.50) . . . . .	<b>13</b>	.00
<b>14</b>	Enter the <b>smaller</b> of line 12 or line 13 . . . . .	<b>14</b>	.00
<b>15</b>	Multiply line 14 by 5% (0.05). This is the regular Wisconsin credit for increasing research expenses . . .	<b>15</b>	.00

## Section B Alternative Incremental Credit. Complete this section only if you are claiming the alternative credit – see instructions.

(Skip this section and go to line 29 if you completed section A.)

Check (✓) if this is a one-time only change in election . . . . .

<b>16</b>	Enter average annual Wisconsin gross receipts from the Worksheet on page 3, line 5 . . . . .	<b>16</b>	.00
<b>17</b>	Multiply line 16 by 1% (0.01) . . . . .	<b>17</b>	.00
<b>18</b>	Subtract line 17 from line 8. If zero or less, enter zero (0) . . . . .	<b>18</b>	.00
<b>19</b>	Multiply line 16 by 1.5% (0.015) . . . . .	<b>19</b>	.00
<b>20</b>	Subtract line 19 from line 8. If zero or less, enter zero (0) . . . . .	<b>20</b>	.00
<b>21</b>	Subtract line 20 from line 18. If zero or less, enter zero (0) . . . . .	<b>21</b>	.00
<b>22</b>	Multiply line 16 by 2% (0.02) . . . . .	<b>22</b>	.00
<b>23</b>	Subtract line 22 from line 8. If zero or less, enter zero (0) . . . . .	<b>23</b>	.00
<b>24</b>	Subtract line 23 from line 20. If zero or less, enter zero (0) . . . . .	<b>24</b>	.00
<b>25</b>	Multiply line 21 by 2.65% (0.0265) . . . . .	<b>25</b>	.00
<b>26</b>	Multiply line 24 by 3.2% (0.032) . . . . .	<b>26</b>	.00
<b>27</b>	Multiply line 23 by 3.75% (0.0375) . . . . .	<b>27</b>	.00
<b>28</b>	Add lines 25, 26, and 27. This is the Wisconsin alternative incremental credit . . . . .	<b>28</b>	.00



**29** Research expense credit passed through from other entities:

**29a** Entity Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **29a** \_\_\_\_\_ .00

**29b** Entity Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **29b** \_\_\_\_\_ .00

**29c** Total pass through credits from additional schedule . . . . **29c** \_\_\_\_\_ .00

**29d** Total pass through credits (add lines 29a through 29c) . . . . . **29d** \_\_\_\_\_ .00

**30** Total research credits (add line 15 or line 28 to line 29d) . . . . . **30** \_\_\_\_\_ .00

**30a** Fiduciaries – Fill in the amount of credit allocated to beneficiaries . . . . . **30a** \_\_\_\_\_ .00

**30b** Fiduciaries – Subtract line 30a from line 30 . . . . . **30b** \_\_\_\_\_ .00

**31** Carryover of unused research expense credit . . . . . **31** \_\_\_\_\_ .00

**32** Add lines 30 and 31 (lines 30b and 31 if fiduciary). This is the available research expense credit . . . . **32** \_\_\_\_\_ .00

**Part II Credit for Research Facilities**

**33** Total qualified research facility expenditures . . . . . **33** \_\_\_\_\_ .00

**34** Multiply line 33 by 5% (0.05) . . . . . **34** \_\_\_\_\_ .00

**35** Research facilities credit passed through from other entities:

**35a** Entity Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **35a** \_\_\_\_\_ .00

**35b** Entity Name \_\_\_\_\_  
 FEIN \_\_\_\_\_ Amount **35b** \_\_\_\_\_ .00

**35c** Total pass through credits from additional schedule . . . . **35c** \_\_\_\_\_ .00

**35d** Total pass through credits (add lines 35a through 35c) . . . . . **35d** \_\_\_\_\_ .00

**36** Total research credits (add the amounts on lines 34 and 35d) . . . . . **36** \_\_\_\_\_ .00

**36a** Fiduciaries – Fill in the amount of credit allocated to beneficiaries . . . . . **36a** \_\_\_\_\_ .00

**36b** Fiduciaries – Subtract line 36a from line 36 . . . . . **36b** \_\_\_\_\_ .00

**37** Carryover of unused research facilities credit . . . . . **37** \_\_\_\_\_ .00

**38** Add lines 36 and 37 (lines 36b and 37 if fiduciary). This is the available research facilities credit . . . . **38** \_\_\_\_\_ .00

**Part III Super Research and Development Credit**

**39** Enter 2012 Wisconsin qualified research expenses . . . . . **39** \_\_\_\_\_ .00

**40** Enter 2011 Wisconsin qualified research expenses . . . . . **40** \_\_\_\_\_ .00

**41** Enter 2010 Wisconsin qualified research expenses . . . . . **41** \_\_\_\_\_ .00

**42** Add lines 39 through 41 . . . . . **42** \_\_\_\_\_ .00

**43** Divide line 42 by 3 . . . . . **43** \_\_\_\_\_ .00

**44** Multiply line 43 by 1.25 . . . . . **44** \_\_\_\_\_ .00

**45** Enter current year Wisconsin qualified research expenses . . . . . **45** \_\_\_\_\_ .00

**46** If line 45 is larger than line 44, subtract line 44 from line 45. This is the 2013 Super Research and Development Credit . . . . . **46** \_\_\_\_\_ .00

**47** Carryover of unused super research development credit . . . . . **47** \_\_\_\_\_ .00

**48** Add lines 46 and 47. This is the available super research and development credit . . . . . **48** \_\_\_\_\_ .00



**WORKSHEET**

<b>Average Annual Wisconsin Gross Receipts</b>	<b>(a)</b> 2009	<b>(b)</b> 2010	<b>(c)</b> 2011	<b>(d)</b> 2012
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, line 9 or line 16 . . . . .				

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