

# Wisconsin Research Credits

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6

# 2014

*Read instructions before filling in this schedule*

Name	Identifying Number
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Round Amounts to Nearest Dollar

### 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 2, 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 2, 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 2, 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:

<b>29a</b>	Entity Name _____		
	FEIN _____	Amount <b>29a</b> _____	.00
<b>29b</b>	Entity Name _____		
	FEIN _____	Amount <b>29b</b> _____	.00
<b>29c</b>	Total pass through credits from additional schedule . . . . .	<b>29c</b> _____	.00
<b>29d</b>	Total pass through credits (add lines 29a through 29c) . . . . .	<b>29d</b> _____	.00
<b>30</b>	Total research credits (add line 15 <u>or</u> line 28 to line 29d) . . . . .	<b>30</b> _____	.00
<b>30a</b>	Fiduciaries – Fill in the amount of credit allocated to beneficiaries . . . . .	<b>30a</b> _____	.00
<b>30b</b>	Fiduciaries – Subtract line 30a from line 30 . . . . .	<b>30b</b> _____	.00
<b>31</b>	Carryover of unused research expense credit . . . . .	<b>31</b> _____	.00
<b>32</b>	Add lines 30 and 31 (lines 30b and 31 if fiduciary). This is the available research expense credit. . . . .	<b>32</b> _____	.00

**WORKSHEET**

Average Annual Wisconsin Gross Receipts	(a) 2010	(b) 2011	(c) 2012	(d) 2013
<b>1</b> Total gross receipts . . . . .				
<b>2</b> Out-of-state receipts included on line 1 . . . . .				
<b>3</b> Subtract line 2 from line 1 . . . . .				
<b>4</b> Add line 3, columns a through d . . . . .				
<b>5</b> Divide amount on line 4 by 4. This is average annual Wisconsin gross receipts to enter on Schedule R, line 9 or line 16 . . . . .				

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

