

Wisconsin Department
of Revenue

Attach to Wisconsin Form 1, 1NPR, 2, 4, 4I, 4T, 5, or 5S

Read instructions before filling in this schedule

Name

Identifying Number

Part I Computation of 2006 Credit or Deduction

- 1** Fill in the unused manufacturer's sales tax credits from your own business operations from Part II, line 2, column f (*corporations only*) **1** _____
 - 2** Fill in the unused manufacturer's sales tax credits from pass-through entities and sole proprietorships from Part III, line 8, column f **2** _____
 - 3** Add line 1 and line 2 and enter the total. If line 3 is more than \$25,000, go to line 11 or line 15, as appropriate **3** _____
 - 4** Multiply the amount on line 3 by 50% (0.50) and enter the result **4** _____
- Corporations:**
If line 3 is \$25,000 or less, fill in lines 5 through 8. Otherwise, go to line 11.
- 5** Fill in the amount from line 1 above **5** _____
 - 6** If you have unused credits from pass-through entities, fill in the amount from Part IV, line 3, column g **6** _____
 - 7** Add line 5 and line 6 and enter the total **7** _____
 - 8** Fill in the **smaller** of line 4 or line 7. This is your available manufacturer's sales tax credit carryforward for 2006 to enter on your tax return **8** _____
- Individuals, Estates, and Trusts:**
If line 3 is \$25,000 or less, fill in lines 9 and 10. Otherwise, go to line 15.
- 9** Fill in the amount from Part IV, line 3, column g **9** _____
 - 10** Fill in the **smaller** of line 4 or line 9. This is your available manufacturer's sales tax credit carryforward for 2006 to enter on your tax return **10** _____
- If the amount on line 3 is more than \$25,000:**
- 11** Fill in the amount from Part II, line 2, column b (*corporations only*) **11** _____
 - 12** Fill in the amount from Part II, line 2, column d (*corporations only*) **12** _____
 - 13** Subtract line 12 from line 11 (*corporations only*). If the result is zero or less, enter zero (0) **13** _____
 - 14** Fill in the **smaller** of line 1 or line 13 (*corporations only*) **14** _____
 - 15** Fill in the amount from Part III, line 8, column b **15** _____
 - 16** Fill in the amount from Part III, line 8, column d **16** _____
 - 17** Subtract line 16 from line 15. If the result is zero or less, enter zero (0) **17** _____
 - 18** Fill in the **smaller** of line 2 or line 17 **18** _____
 - 19** Add lines 14 and 18 and enter the total **19** _____
 - 20** Multiply the amount on line 19 by 50% (0.50) and enter the result. This is your manufacturer's sales tax credit deduction to claim on your tax return **20** _____

Part II Unused Manufacturer's Sales Tax Credits From Your Own Business Operations (Corporations Only)

(a) Year	(b) Amount of Credit Reported as Income	(c) Credit Computed for Year in Column a	(d) Amount of Credit Used	(e) Years in Which Credit Used	(f) Credit Available for Year (Column c - column d)
1a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
2 Totals					

Part III Unused Manufacturer's Sales Tax Credits From Pass-Through Entities and Sole Proprietorships

(Attach additional schedules if you have unused credits from more businesses)

Name of each business from which you have unused sales tax credits	Entity's federal employer ID number
A	
B	
C	

1 Fill in the requested information for **Business A:**

(a) Year	(b) Amount of Credit Reported as Income	(c) Credit Computed for Year in Column a	(d) Amount of Credit Used	(e) Years in Which Credit Used	(f) Credit Available for Year (Column c - column d)
a					
b					
c					
d					
e					
f					
g					
h					
2 Totals					

3 Fill in the requested information for **Business B:**

(a) Year	(b) Amount of Credit Reported as Income	(c) Credit Computed for Year in Column a	(d) Amount of Credit Used	(e) Years in Which Credit Used	(f) Credit Available for Year (Column c - column d)
a					
b					
c					
d					
e					
f					
g					
h					
4 Totals					

5 Fill in the requested information for **Business C:**

(a) Year	(b) Amount of Credit Reported as Income	(c) Credit Computed for Year in Column a	(d) Amount of Credit Used	(e) Years in Which Credit Used	(f) Credit Available for Year (Column c - column d)
a					
b					
c					
d					
e					
f					
g					
h					
6 Totals					

7 Total of Amounts From Pass-Through Entities and Sole Proprietorships

Business Name	(b) Amount of Credit Reported as Income	(d) Amount of Credit Used	(f) Credit Available for Year
A			
B			
C			
Amounts from separate schedules			
8 Totals (see instructions)			

Part IV Unused Manufacturer's Sales Tax Credits From Pass-Through Entities and Sole Proprietorships Available for 2006

1 If the amount you entered in Part I, line 3, is \$25,000 or less, fill in the requested information for each business from which you have unused credits:

(a) Business	(b) Share of Business's Net Income (Loss)	(c) Gross Tax	(d) Recomputed 2006 Tax Liability	(e) Portion of Gross Tax Attributable to Amount in Column b (Column c - column d)	(f) Share of Business's Unused Sales Tax Credit from Part III	(g) Smaller of Column e or Column f
A						
B						
C						
2 Amounts from additional businesses reported on separate schedules						2
3 Add amounts from column g. This is the amount to enter in Part I, line 6 or line 9, as appropriate						3