



2021 RD, Credit for Increasing Research Activities

Unitary businesses: Complete a separate Schedule RD for each corporation that is claiming the credit.

NAME OF CORPORATION 123456789 123456789
Name of Corporation FEIN Minnesota Tax ID

Round amounts to nearest whole dollar.

- 1 Wages for qualified services (do not include wages used in figuring the work opportunity credit) 1 ■ 123456789
- 2 Cost of supplies 2 ■ 123456789
- 3 Amounts paid or incurred for the right to use computers to conduct research 3 ■ 123456789
- 4 Applicable percentage of contract expenses 4 ■ 123456789
- 5 Amount paid to qualified research organizations for basic research 5 ■ 123456789
- 6 Development contributions to a nonprofit organization 6 ■ 123456789
- 7 Total qualified research expenses in Minnesota for the tax year (add lines 1 through 6) 7 ■ 123456789

	A- Minnesota Sales and Receipts	B- Minnesota Qualified Research Expenses
8 Tax year 1988..... 8	<u>123456789</u>	<u>123456789</u>
9 Tax year 1987..... 9	<u>123456789</u>	<u>123456789</u>
10 Tax year 1986..... 10	<u>123456789</u>	<u>123456789</u>
11 Tax year 1985..... 11	<u>123456789</u>	<u>123456789</u>
12 Tax year 1984..... 12	<u>123456789</u>	<u>123456789</u>
13 Add lines 8 through 12..... 13	<u>123456789</u>	<u>123456789</u>
14 Fixed base percentage (divide line 13B by line 13A; do not fill in more than 16% [.16]). Start-up companies, see instructions 14		<u>123456789</u>
15 Tax year 2020..... 15	<u>123456789</u>	
16 Tax year 2019..... 16	<u>123456789</u>	
17 Tax year 2018..... 17	<u>123456789</u>	
18 Tax year 2017..... 18	<u>123456789</u>	
19 Add lines 15 through 18..... 19		<u>123456789</u>
20 Average annual gross receipts (multiply line 19 by 25% [.25]) 20		<u>123456789</u>
21 Multiply line 20 by the percentage on line 14 21		<u>123456789</u>
22 Multiply line 7 by 50% (.50) 22		<u>123456789</u>

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NAME OF CORPORATION
Name of Corporation

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Round amounts to nearest whole dollar.

23	Base amount (enter amount from line 21 or line 22, whichever is greater)	23	123456789
24	Subtract line 23 from line 7 (if result is zero or less, leave blank)	24	123456789
25	Enter the amount from line 24 or \$2,000,000, whichever is less	25	123456789
26	Subtract line 25 from line 24	26	123456789
27	Multiply line 25 by 10% (.10)	27	123456789
28	Multiply line 26 by 4% (.04)	28	123456789
29	Current credit (add lines 27 and 28)	29	123456789
30	Your share of any credit from a partnership (see instructions)	30	123456789
31	Tentative credit (add lines 29 and 30; see instructions)	31	123456789
32	Limitation (see instructions)	32	123456789
33	Credit for increasing research activities (enter line 31 or line 32, whichever is less)	33	123456789
34	Total credit allocated to other members of the combined return (see instructions)	34	123456789
35	Add lines 33 and 34	35	123456789
36	Subtract line 35 from line 31	36	123456789
37	Current year credit from other members of the combined return (see instructions)	37	123456789
38	Add lines 33 and 37	38	123456789
39	Your credit carryover from 2020 (see instructions)	39	123456789
40	Add lines 38 and 39	40	123456789
41	Total carryover credit received from other members of the combined return (see instructions)	41	123456789
42	Total carryover credit allocated to other members of the combined return (see instructions)	42	123456789
43	This line intentionally left blank	43	123456789
44	This line intentionally left blank	44	123456789
45	2021 Credit (enter line 32 or the sum of lines 40 and 41, whichever is less) Enter on Form M4T line 15.	45	123456789
46	Credit carryover to 2022 (see instructions)	46	123456789

Attach this schedule and a copy of federal Form 6765 to your Minnesota return.

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2021 Schedule RD, page 3



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Additional Information. Please check the appropriate box.

1. Did a CPA, attorney, consultant or other:

- a. Assist in the calculation or preparation of the tax credit? 1a ■ Yes No
- b. Conduct a R&D tax credit study? 1b ■ Yes No

If "Yes" is checked on lines 1a or 1b, provide the following information for each individual who assisted in the calculation or preparation of the tax credit or conducted a tax credit study. (If more than one individual, attach a schedule for each with the following information):

Individual's Name INDIVIDUAL'S NAME	Individual's Title INDIVIDUAL'S TITLE
Individual's Company INDIVIDUAL'S COMPANY	Individual's Phone Number 6515551234

- c. If "Yes" is checked on lines 1a or 1b, may the Minnesota Department of Revenue discuss the tax credit with the individual(s) who assisted in the calculation or preparation of the tax credit or conducted a tax credit study? 1c ■ Yes No

2. How were the following calculated: check appropriate box.

- | | | Review of contemporaneous records | Estimation | Combination of review of contemporaneous records and estimation |
|-----------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|
| a. Wages 2a ■ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| b. Supplies 2b ■ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| c. Contracted Research 2c ■ | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

3. Were the following performed/conducted within the state of Minnesota:

- a. Wages 3a ■ Yes No
- b. Contracted Research 3b ■ Yes No

If "No" is checked on lines 3a or 3b, the taxpayer cannot claim those expenses in calculating the tax credit.

- 4. Was the claimed research performed at the request of another individual or entity? 4 ■ Yes No
- 5. Was the claimed research performed as part of a joint venture with another individual or entity? 5 ■ Yes No
- 6. Did you receive an Innovation Grant from the Minnesota Department of Employment and Economic Development (DEED)? 6 ■ Yes No

If "Yes" is checked, see instructions for lines 1-6 Qualified Expenses.