

TAX EXEMPTIONS, CREDITS & INCENTIVES

Wisconsin offers a number of tax incentives for corporations and other businesses to locate and expand their operations within the state. Major exemptions, credits and incentives are listed.

PROPERTY TAX EXEMPTIONS

- Machinery and Equipment used in Manufacturing
- Manufacturing, Merchant and Farm Inventories
- Computer Hardware and Software
- Waste Treatment Facilities
- Tax Increment Finance Districts Allowed for Cities, Villages and Towns

SALES AND USE TAX EXEMPTIONS

- Alternative Energy used in Manufacturing
- Manufacturing Machinery and Equipment
- Manufacturers' Materials
- Pollution Abatement, Waste Treatment & Recycling Equipment
- Production Fuel and Electricity
- Biotechnology and Manufacturing Research

TAX CREDITS—32 specific credits in 5 categories, including:

- Community Rehabilitation Program Credits
- Dairy and Livestock Farm Investment Credits
- Dairy Manufacturing Facility Investment Credits
- Development Opportunity Zone Credits
- Economic Development Credits
- Engine Research Credits
- Enterprise Zone Jobs Credits
- Film Production Credits
- Food Processing Plant and Food Warehouse Investment Credits
- Jobs Tax Credits
- Meat Processing Facility Investment Credits
- Relocation Tax Credits
- Research Expenditure Credits
- Research Facilities Credits
- Supplement to the Federal Historical Rehabilitation Credits
- Woody Biomass Harvesting & Processing Equipment Credit

OTHER SPECIAL TAX INCENTIVES AND TAX TREATMENT

- Deduction for Corporate Dividends Received
- Deduction for Job Creation
- Exclusion for Long-Term Capital Gains
- Postsecondary Education Credit
- Single Sales Factor Apportionment
- Special Capital Gains Treatment for Wisconsin Small Businesses
- Wisconsin law permits formation of Subchapter S Corporations
- Wisconsin law permits formation of limited liability companies (LLCs)

VENTURE AND INVESTMENT CAPITAL

- Angel Investment Credit
- Early Stage Seed Investment Credit



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