



Wisconsin Dairy Manufacturing Facility Investment Credit

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1. **What is the Wisconsin Dairy Manufacturing Facility Investment Credit?**

The dairy manufacturing facility investment credit is a refundable credit for tax modernize or expand dairy manufacturing facilities in Wisconsin and have been Wisconsin Department of Commerce (DOC) for the period January 1, 2011 - Ju July 1, 2011, the Department of Agriculture, Trade and Consumer Protection (I

2. **How do I claim the Wisconsin Dairy Manufacturing Facility Investment return?**

Use Schedule DM , *Dairy Manufacturing Facility Investment Credit*, to claim requires that a copy of either the DOC or DATCP certification be attached.

3. **Who is eligible to claim the credit?**

Individuals, estates, trust, partnerships, limited liability companies, tax-exem cooperatives that have invested in modernizing or expanding a dairy manufac and are certified by either the DOC or DATCP.

Tax-option (S) corporations, partnerships, LLCs treated as partnerships and c the credit at the entity level. However the credit attributable to the business o (S) corporation, partnership, or LLC passes through to the entity's shareholde Members of a dairy cooperative may claim the credit in proportion to the amc delivers to the dairy cooperative.

4. **Is the Wisconsin Dairy Manufacturing Facility Investment Credit consi**

The dairy manufacturing facility investment credit amount must be included in franchise or income tax return for the year computed.

5. How is the credit determined?

The maximum dairy manufacturing facility investment credit available to all classes beginning in 2011 is \$700,000. For individual taxpayers, the credit is 10% of the cost of modernizing and expanding dairy manufacturing facilities (as allocated by either the state or the federal government) to a \$200,000 maximum.

6. How do I obtain certification from the Department of Agriculture, Trade and Consumer Protection (DATCP)?

Visit the DATCP website at <http://datcp.wi.gov>, under Business, Tax Credits or Incentives. Contact: 608-266-8911, Madison, WI 53708-8911.

FOR MORE INFORMATION PLEASE CONTACT:

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