



## WI - Economic Development Tax Credit Explained

WI recently released information about its income tax credit for businesses. Businesses undertaking the following types of projects may be eligible:

- Job Creation
- Capital Investment
- Training
- Corporate Headquarter

Credits must be negotiated with the State and a business must be certified to receive credit before undertaking a project. In 2010 and 2011, the credit may be used to offset taxes due. The tax credit is refundable beginning in 2012.

## WI - Manufacturing Sales Tax Exemption Narrowed

WI recently released information regarding its sales and use tax exemption for manufacturers. The exemption now strictly applies only for tangible personal property and certain other items used exclusively and directly by a manufacturer in the manufacturing process.

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