

**Virginia
Schedule RD-CON**

**Research and Development Tax Credits
Schedule of Contract Research Expenses**

Tax Year

For use with Forms RDC and MRD

Name as it appears on Form RDC / MRD	<input type="checkbox"/> FEIN <input type="checkbox"/> SSN
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Complete this schedule if claiming either the **Research and Development Expenses Credit** or **Major Research and Development Expenses Credit** on the basis of qualified contract research expenses. Additional copies of Schedule RD-CON may be submitted if more space is needed.

Instructions: Credit for contract research expenses may be claimed for 1) 65% of any amount paid or incurred by a person (other than an employee of the taxpayer) for qualified research; 2) 75% of any amount paid or incurred by a taxpayer to a qualified research consortium for qualified research; and 3) 100% of any amount paid or incurred by an eligible small business, an institution of higher education, or an organization that is a federal laboratory. In Column F, enter the percentage that applies to the type of contract research expense and multiply the total expense amount in Column E by this percentage. Enter this result in Column G.

List of Qualified Contract Research Expenses						
Column A. Contractor Name	Column B. Type of Research	Column C Project Length (in months)	Column D Location of Research	Column E. Total Expense	Column F. Percentage (65% ,75%, or 100%)	Column G. Eligible Expense Amount
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
Total of Qualified Contract Research Expenses Enter here and on Schedule A, Section 1, Line 1, Column A of Form MRD or RDC (whichever applies)						.00

Enclose this form with Form RDC or Form MRD, whichever applies.