

**Virginia  
Schedule RD-CON**

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

**Tax Year**

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*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.

<b>List of Qualified Contract Research Expenses</b>						
<b>Column A. Contractor Name</b>	<b>Column B. Type of Research</b>	<b>Column C Project Length (in months)</b>	<b>Column D Location of Research</b>	<b>Column E. Total Expense</b>	<b>Column F. Percentage (65% ,75%, or 100%)</b>	<b>Column G. Eligible Expense Amount</b>
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
				.00		.00
<b>Total of Qualified Contract Research Expenses</b> 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.**