Virginia
Schedule RD-WAGE

Research and Development Tax Credits
Schedule of Qualified Wages

For use with Forms RDC and MRD

Tax Year _____

Name as it appears on Form RDC / MRD	☐ FEIN ☐ SSN

Complete this schedule if claiming either the **Research and Development Expenses Tax Credit** or **Major Research and Development Expenses Tax Credit** on the basis of qualified employee wages. See the instructions for **Forms RDC** or **MRD** for information on qualified employee wages. Wages reported without SSNs may not qualify for the credit. Additional copies of Schedule RD-WAGE may be submitted if more space is needed. You may also submit an electronic copy of the information using the same format as the table below. Expenses in relation to research conducted in Virginia on human cells or tissue derived from induced abortions or stem cells obtained from embryos should not be included in this schedule.

Do not use this form to claim contractor expenses. Any individual who receives a Form 1099 is considered an independent contractor and his/her payroll expenses must be reported on **Schedule RD-CON, Research and Development Tax Credits Schedule of Contract Research Expenses**. See Schedule RD-CON for more information about claiming the credit on the basis of qualified contractor expenses.

Employee Wage Details		
Column A. Employee Name	**Column B. Employee SSN *(Required)***	**Column C. Salary Allocated to Qualified Research**
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
		.00
Total Qualified Wages Enter here and on Schedule A, Section 1, Line 3, Column A of Form MRD or RDC (whichever applies)		**.00**

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