

Notice: The Increasing Research and Development Activities credit has expired.

Please be advised that the Increasing Research and Development Activities credit expired on December 31, 2010 pursuant to Section 15-31-150(4), MCA. Therefore, a current year credit cannot be claimed for periods beginning after December 31, 2010. Any unused credit from prior periods can be carried forward for up to 15 tax years. If you are claiming unused credit carryforward on your Montana return, include a detailed schedule of the credit carryover.

For C corporations, please note that this credit must be tracked and applied on a separate entity basis.