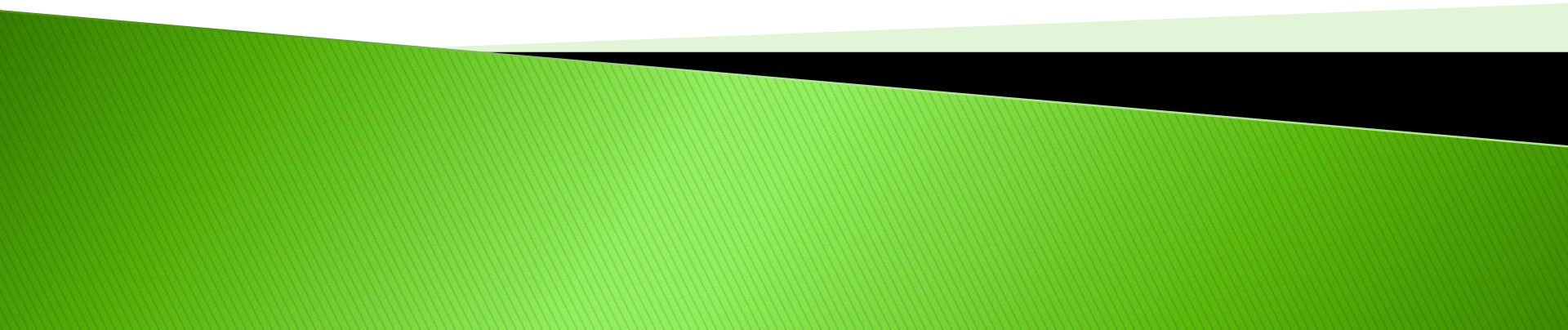
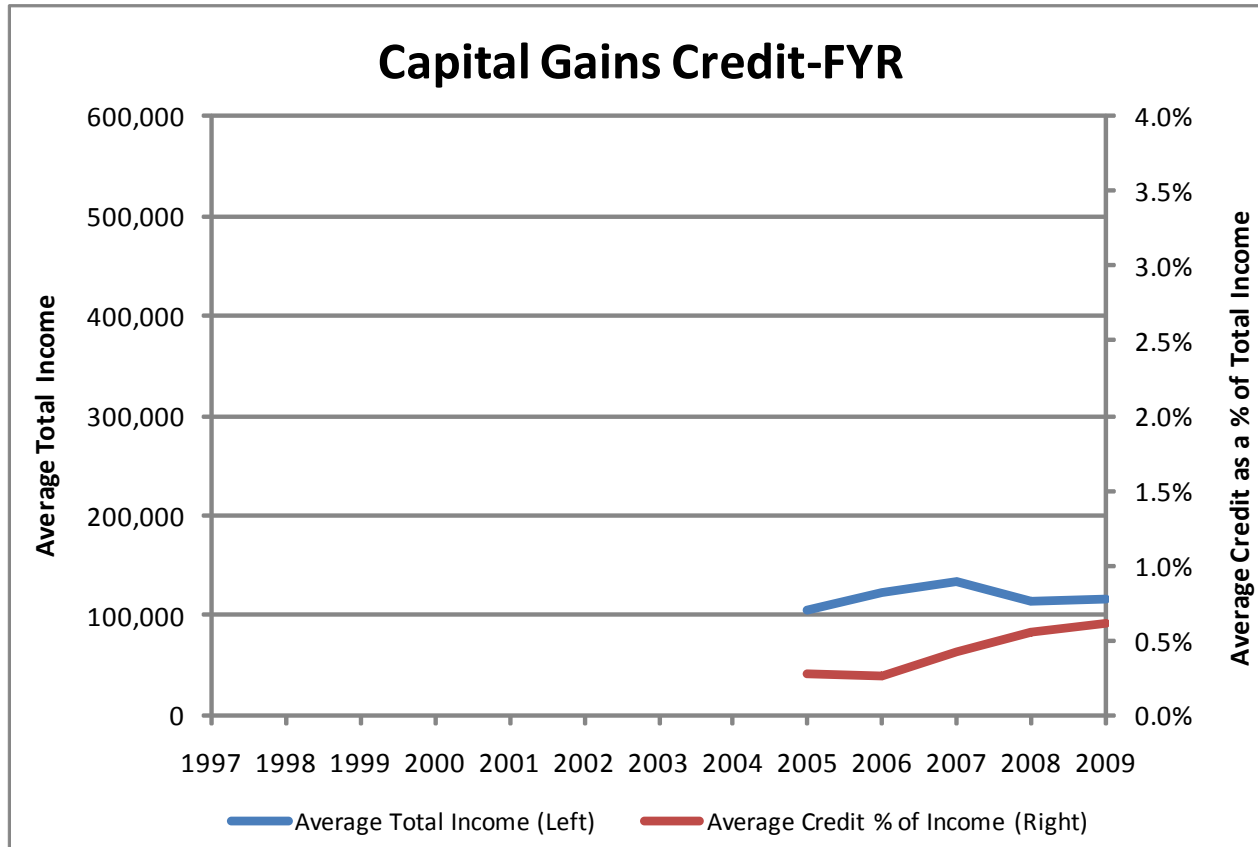


Individual Income Tax Credits

What, Who & How Much?

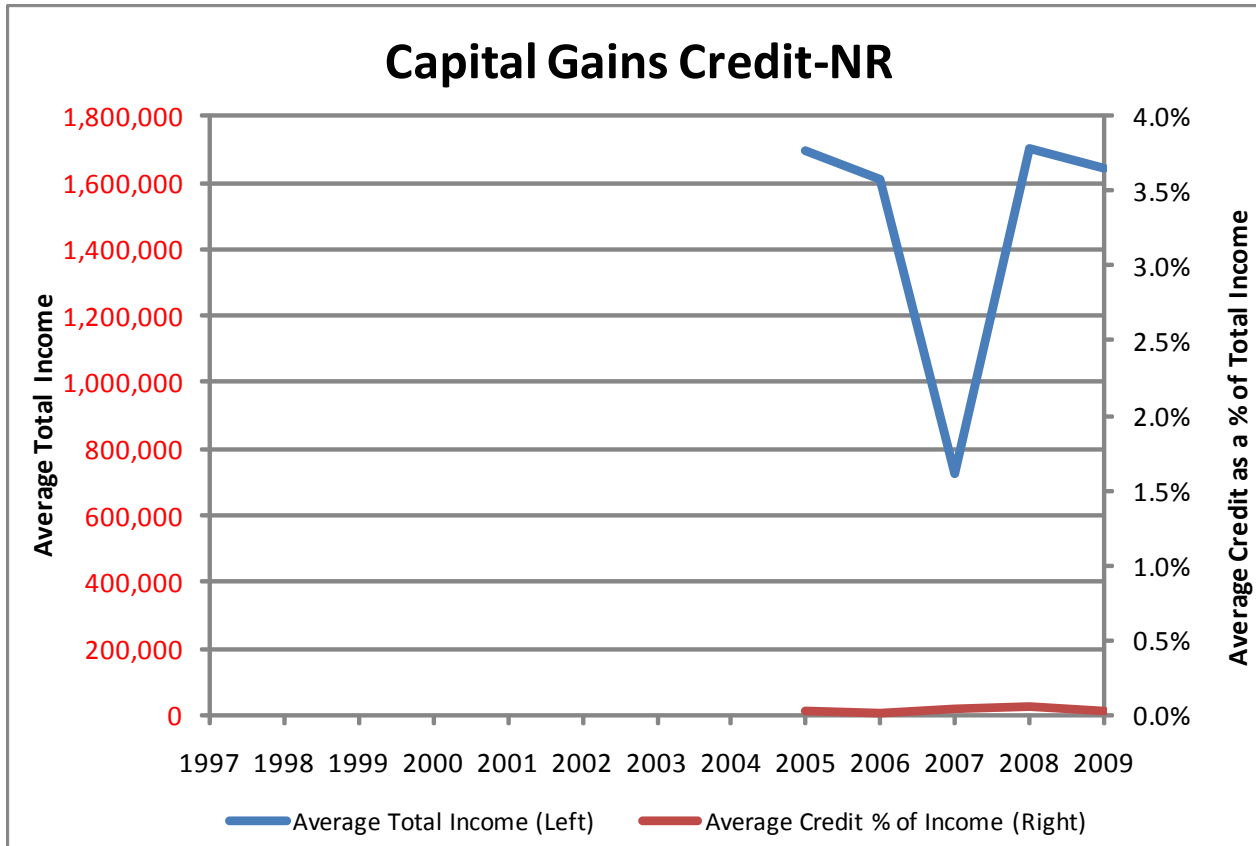


Capital Gains Credit-FYR




MCA
15-30-2301
2009 Cost
\$ 17,974,296
2009 # Claimed
24,961
Avg. Credit
720

Capital Gains Credit-NR

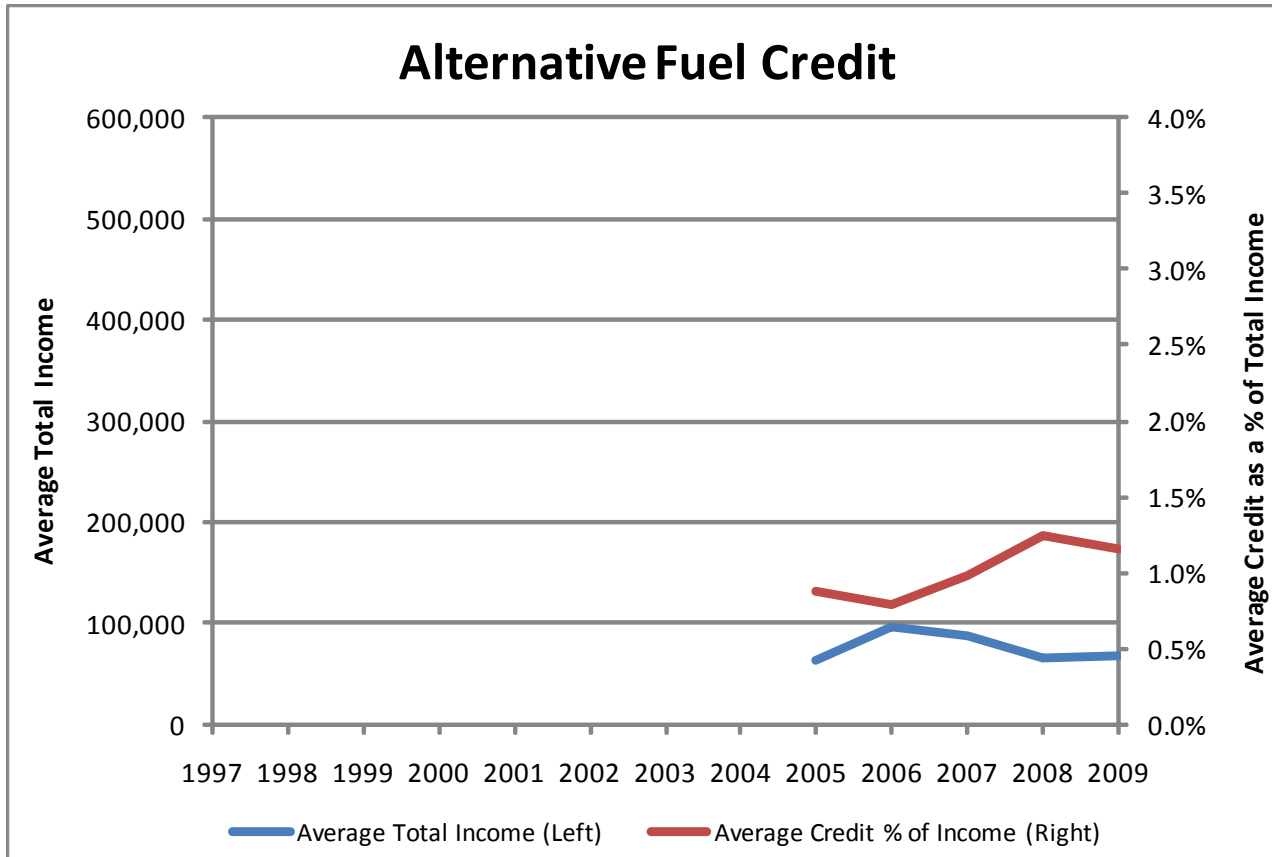


MCA	
15-30-2301	
2009 Cost	
\$	2,093,163
2009 # Claimed	
6,112	
Avg. Credit	
342	

Non-Refundable Credits with no Carryover

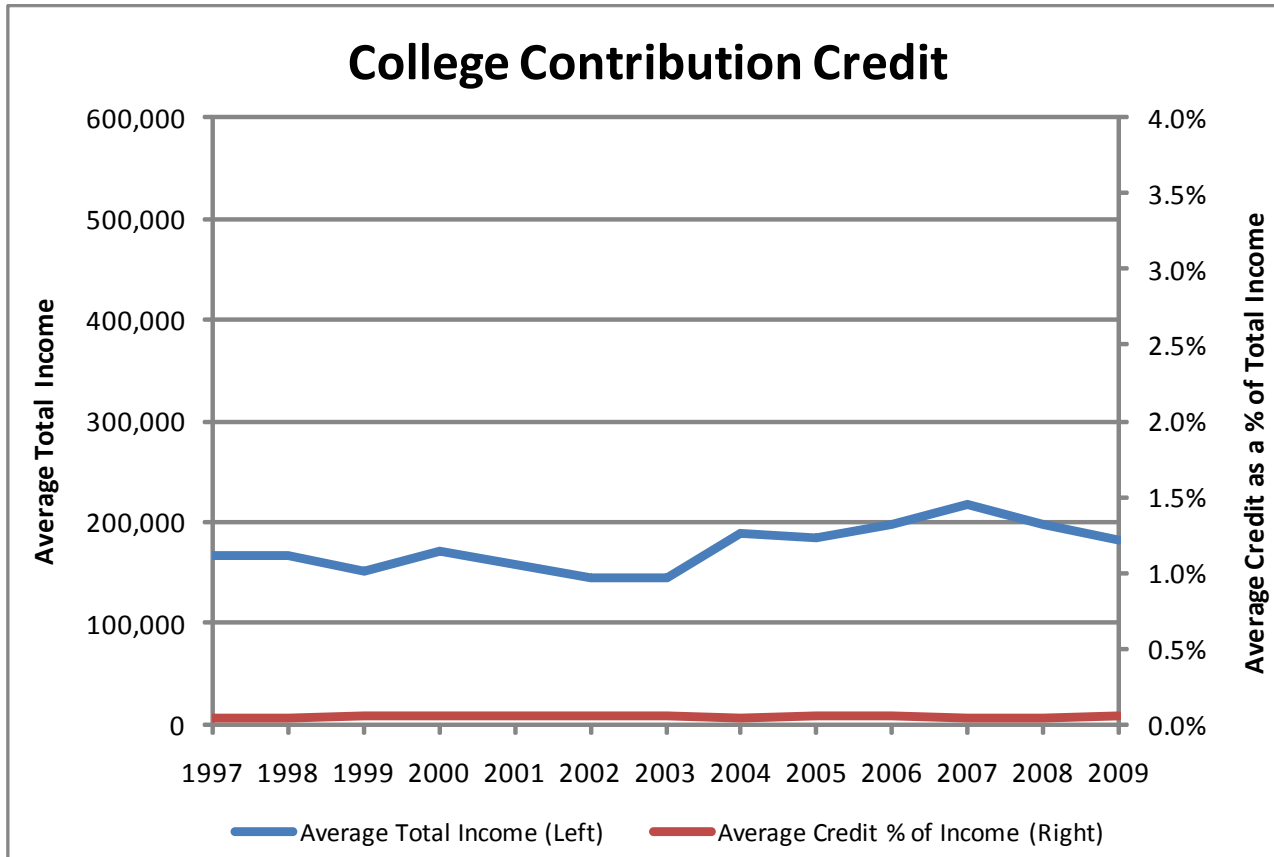
- ▶ Alternative Fuel Credit
 - ▶ Biodiesel Blending/Storage Tank Credit
 - ▶ College Contribution Credit
 - ▶ Elderly Care Credit
 - ▶ Energy Conservation Credit
 - ▶ Insurance for Uninsured Montanans Credit
 - ▶ Oilseed Crushing/Biodiesel Facility Credit
 - ▶ Other States' Income Tax Credit
 - ▶ Qualified Endowment Credit
 - ▶ Recycling Credit
 - ▶ Rural Physicians Credit
- 

Alternative Fuel Credit



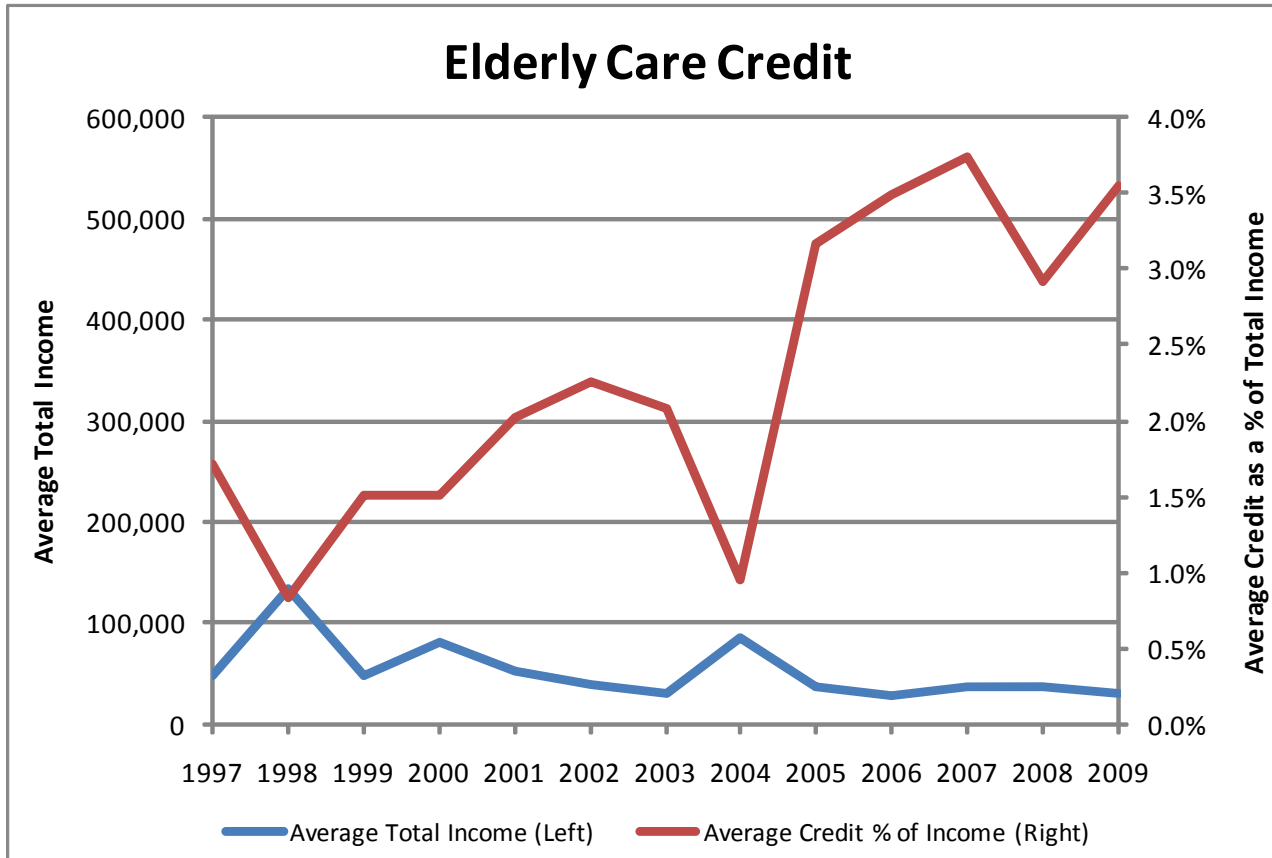
MCA	
	15-30-2320
2009 Cost	
\$	40,485
2009 # Claimed	
	51
Avg. Credit	
	794

College Contribution Credit



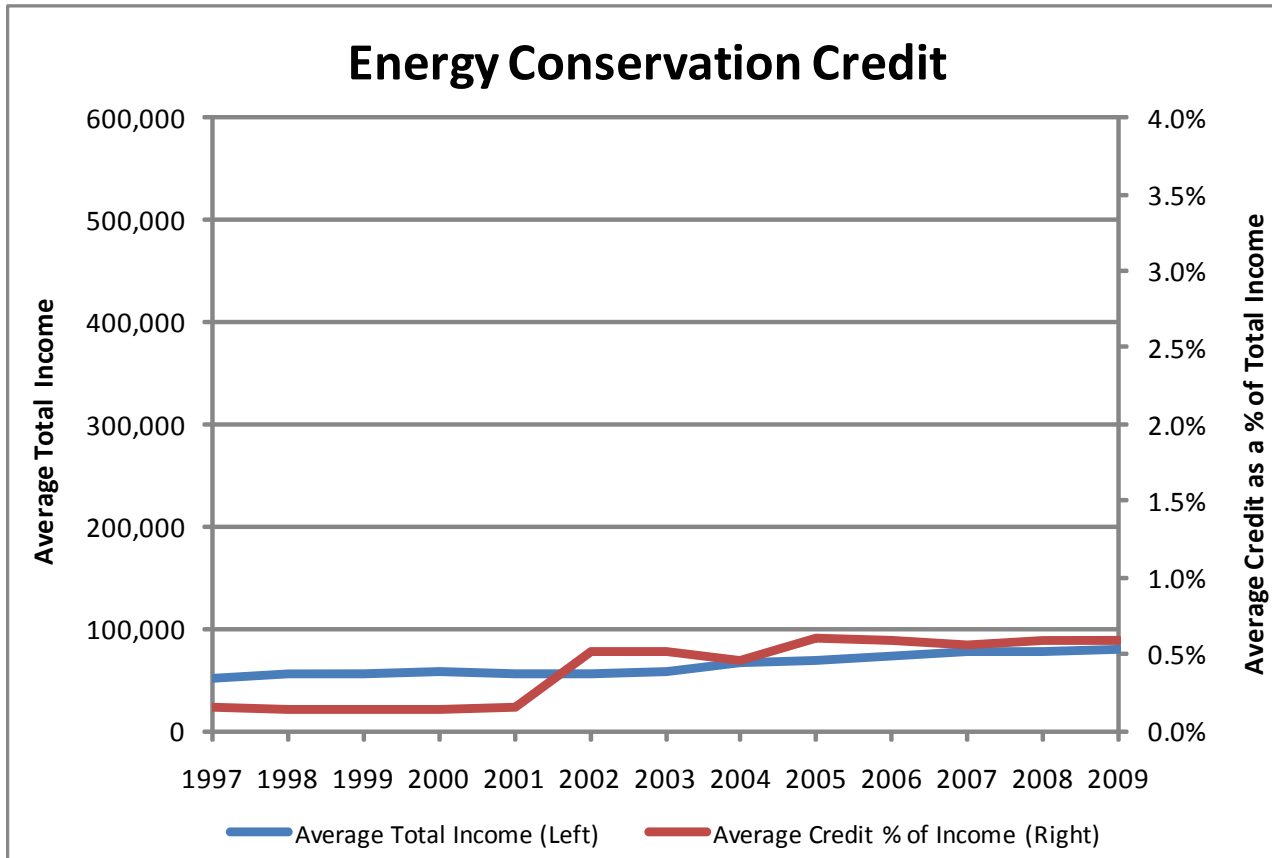
MCA	15-30-2326
2009 Cost	\$ 245,865
2009 # Claimed	2,564
Avg. Credit	96

Elderly Care Credit



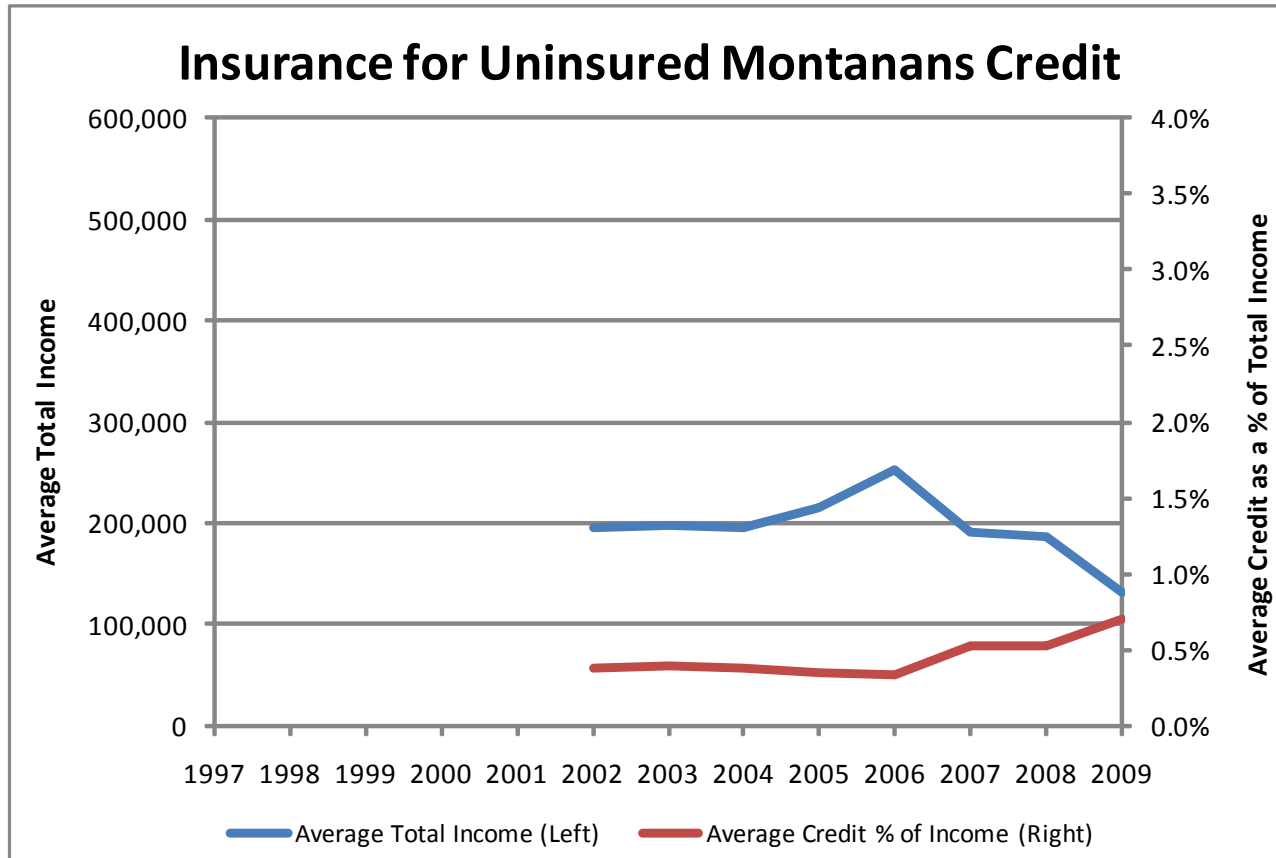
MCA	
15-30-2366	
2009 Cost	
\$	45,059
2009 # Claimed	
41	
Avg. Credit	
1,099	

Energy Conservation Credit



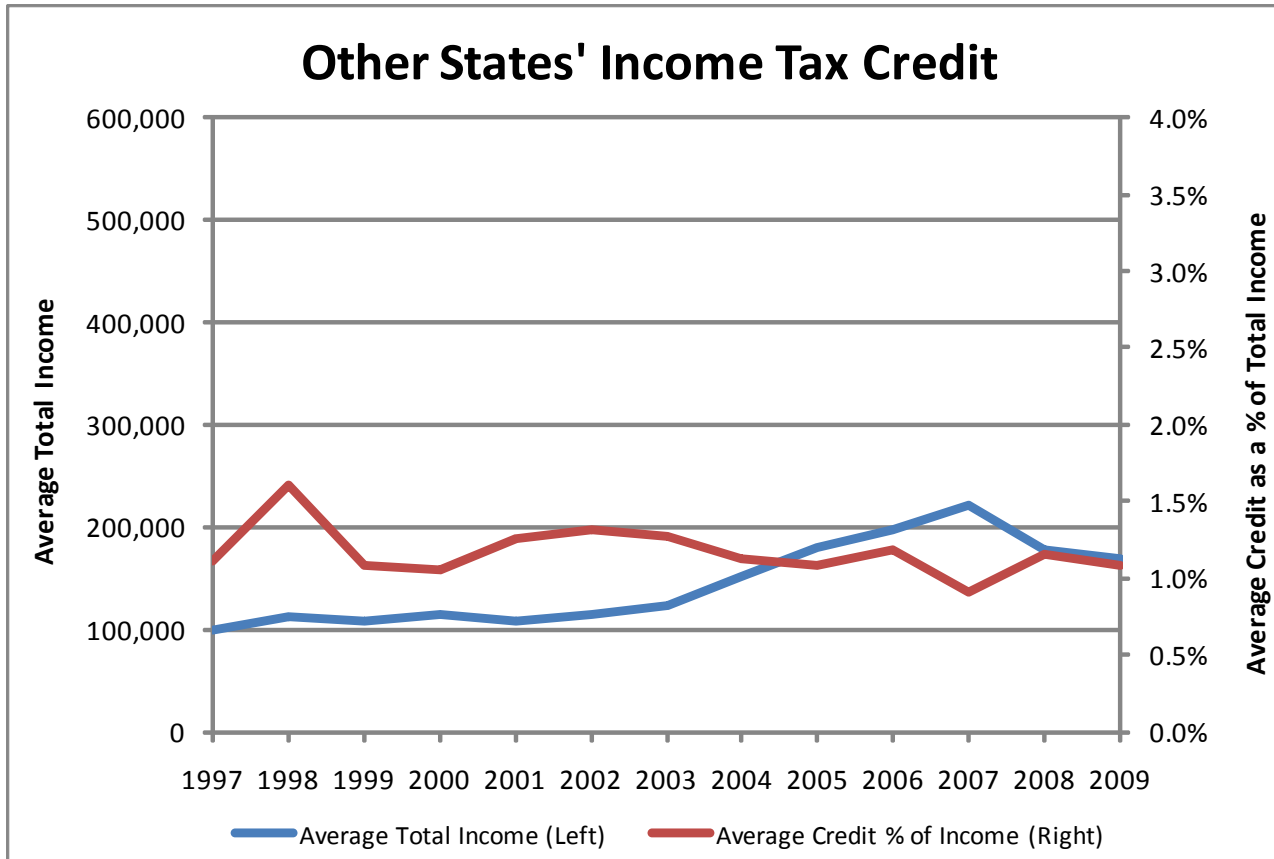
MCA
15-30-2319
15-32-109
2009 Cost
\$ 10,103,356
2009 # Claimed
21,457
Avg. Credit
471

Insurance for Uninsured Montanans Credit



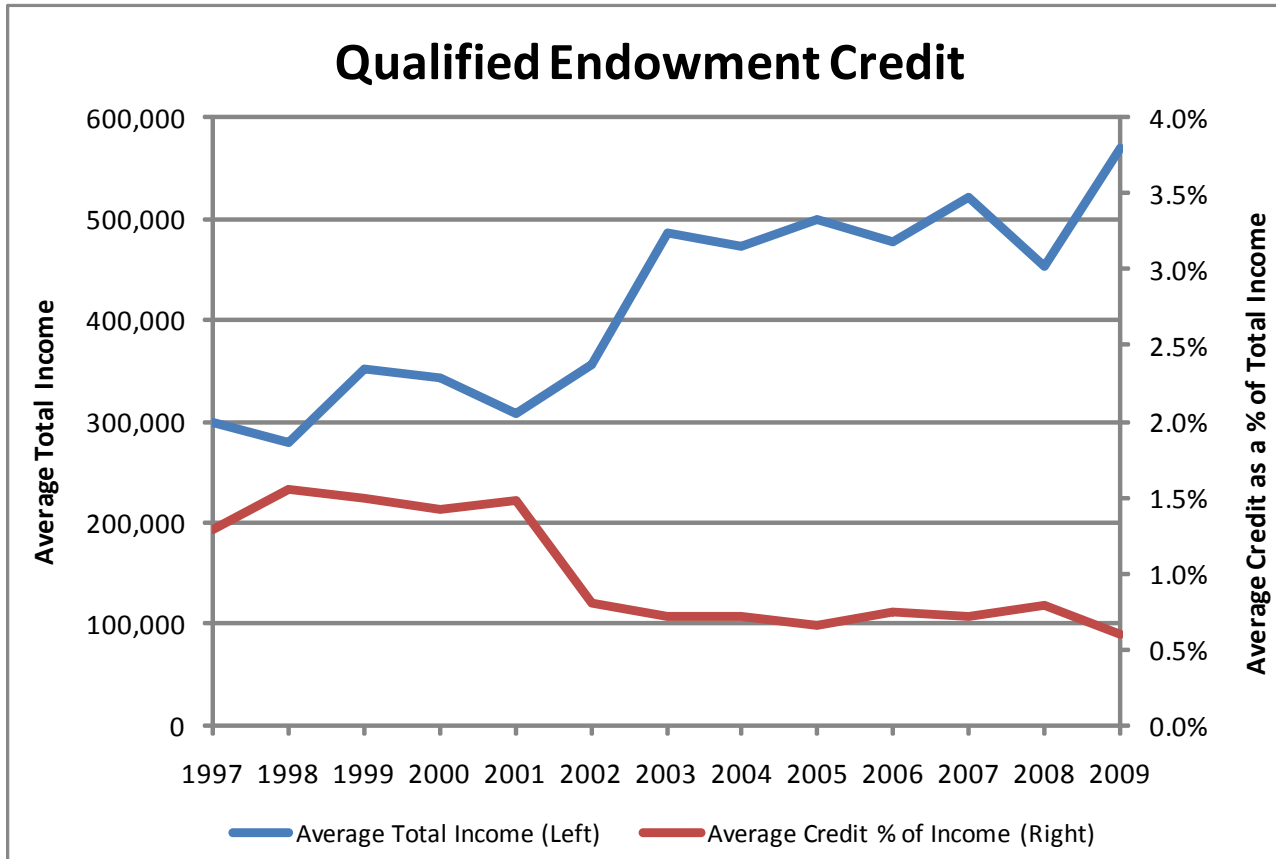
MCA	
15-30-2367	
15-31-132	
2009 Cost	
\$	302,100
2009 # Claimed	
	329
Avg. Credit	
	918

Other States' Income Tax Credit



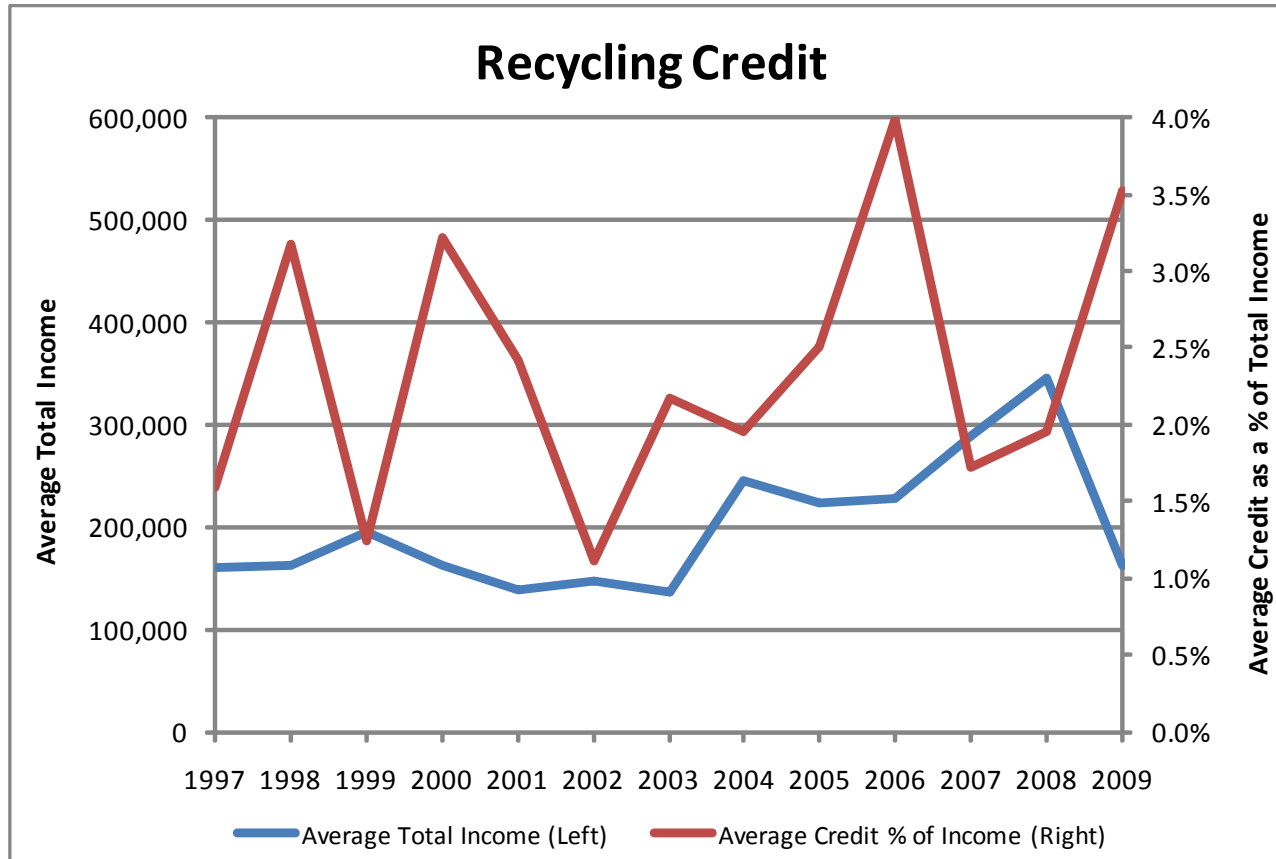
MCA	
15-30-2104	
15-30-2302	
2009 Cost	
\$	17,195,602
2009 # Claimed	
	9,489
Avg. Credit	
	1,812

Qualified Endowment Credit



MCA	
15-30-2327	
15-30-2328	
15-30-2329	
2009 Cost	
\$	1,808,443
2009 # Claimed	
	533
Avg. Credit	
	3,393

Recycling Credit



MCA

15-32-601
through
15-32-611

2009 Cost

\$ 463,381

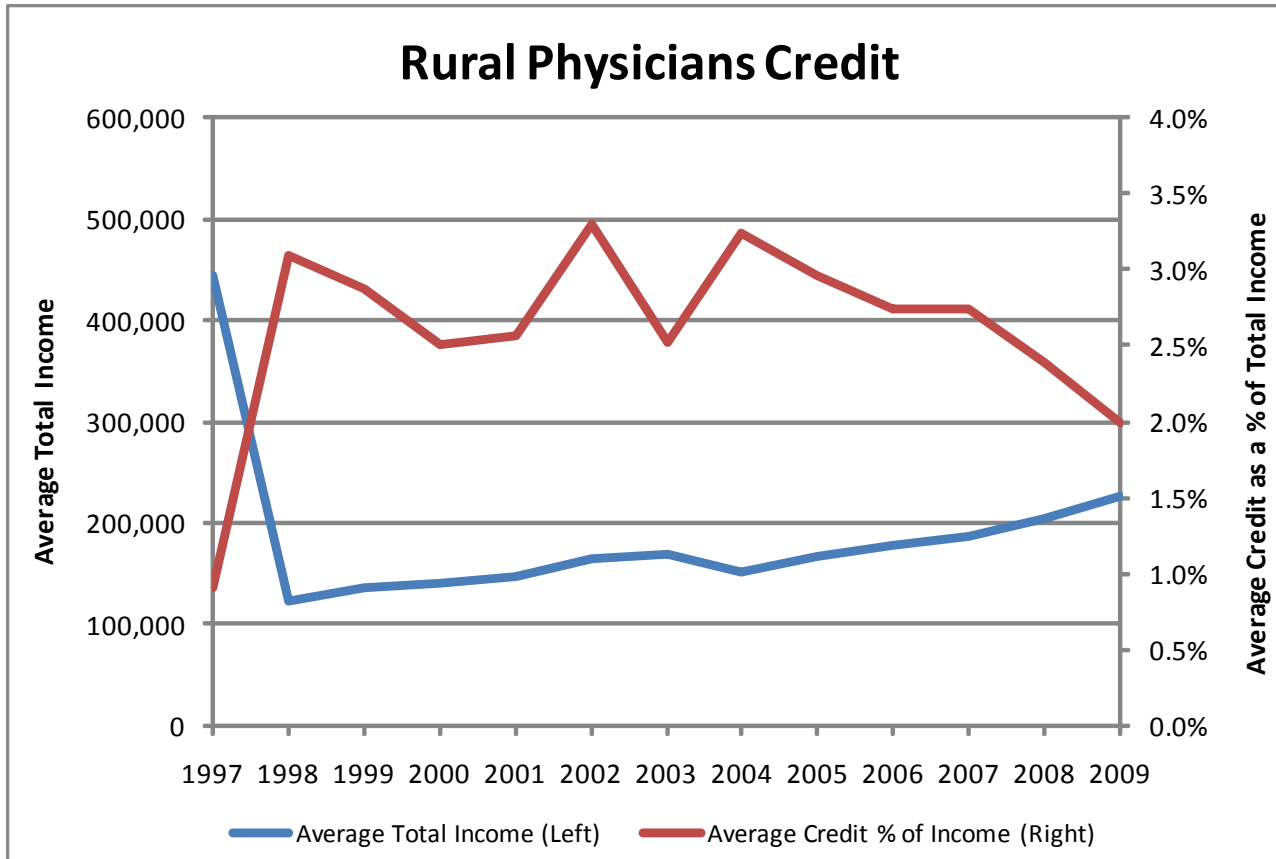
2009 # Claimed

81

Avg. Credit

5,721

Rural Physicians Credit




MCA	
15-30-2369	through
15-30-2372	
2009 Cost	
\$	90,312
2009 # Claimed	
	20
Avg. Credit	
	4,516

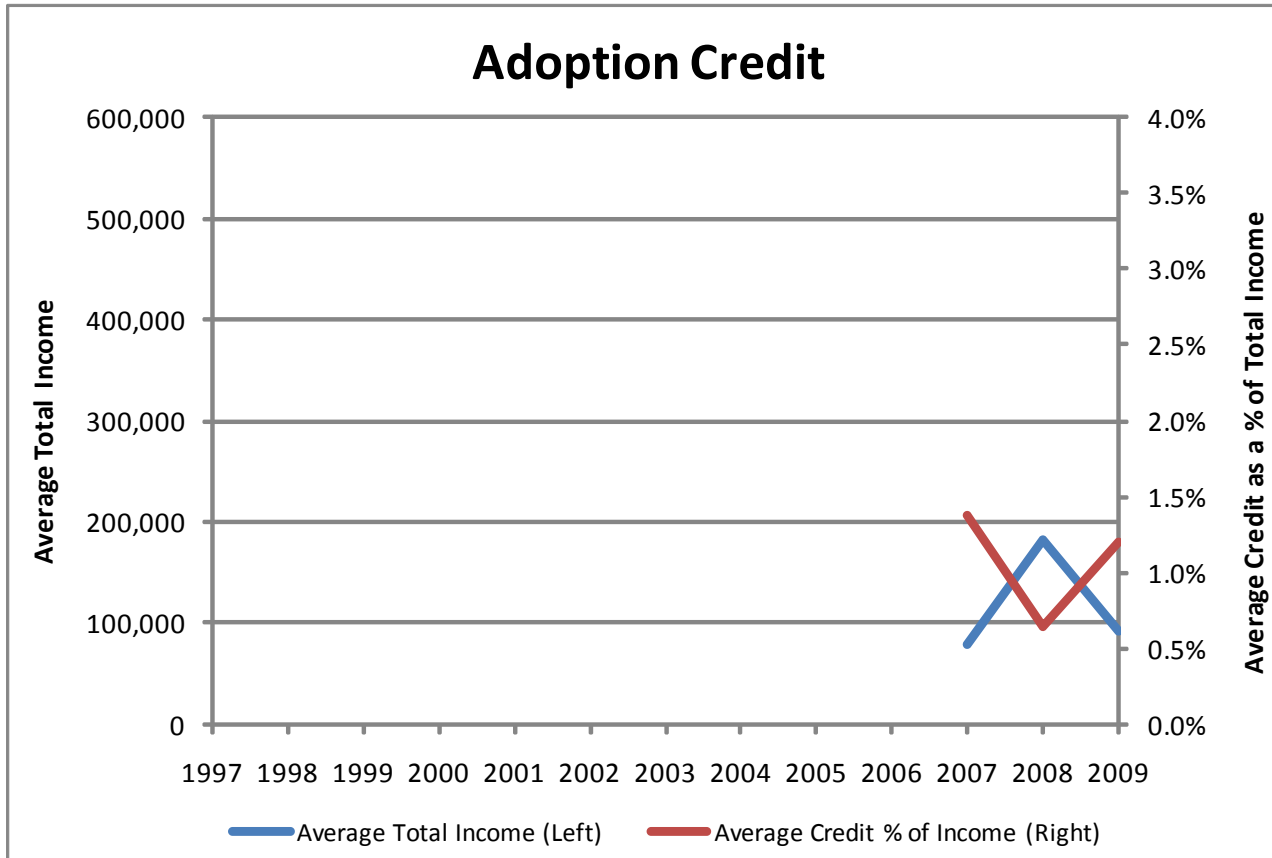
Other Non-Refundable Credits with no CO

- ▶ Biodiesel Blending/Storage Tank Credit
 - Claimed less than 10 times in the past 4 years
- ▶ Oilseed Crushing/Biodiesel Facility Credit
 - Claimed 19 times in the past 4 years

Non-Refundable Credits With Carryover

- ▶ Adoption Credit
 - ▶ Alternative Energy Production Credit
 - ▶ Alternative Energy Systems Credit
 - ▶ Contractors Gross Receipts Credit
 - ▶ Dependent Care Assistance Credit
 - ▶ Empowerment Zone Credit
 - ▶ Film Production Employment Credit
 - ▶ Geothermal Systems Credit
 - ▶ Historic Property Preservation Credit
 - ▶ Infrastructure User Fee Credit
 - ▶ Montana Capital Company Credit
 - ▶ Mineral Exploration Credit
 - ▶ Research Activities Credit
- 

Adoption Credit



MCA

15-30-2364

2009 Cost

\$ 186,056

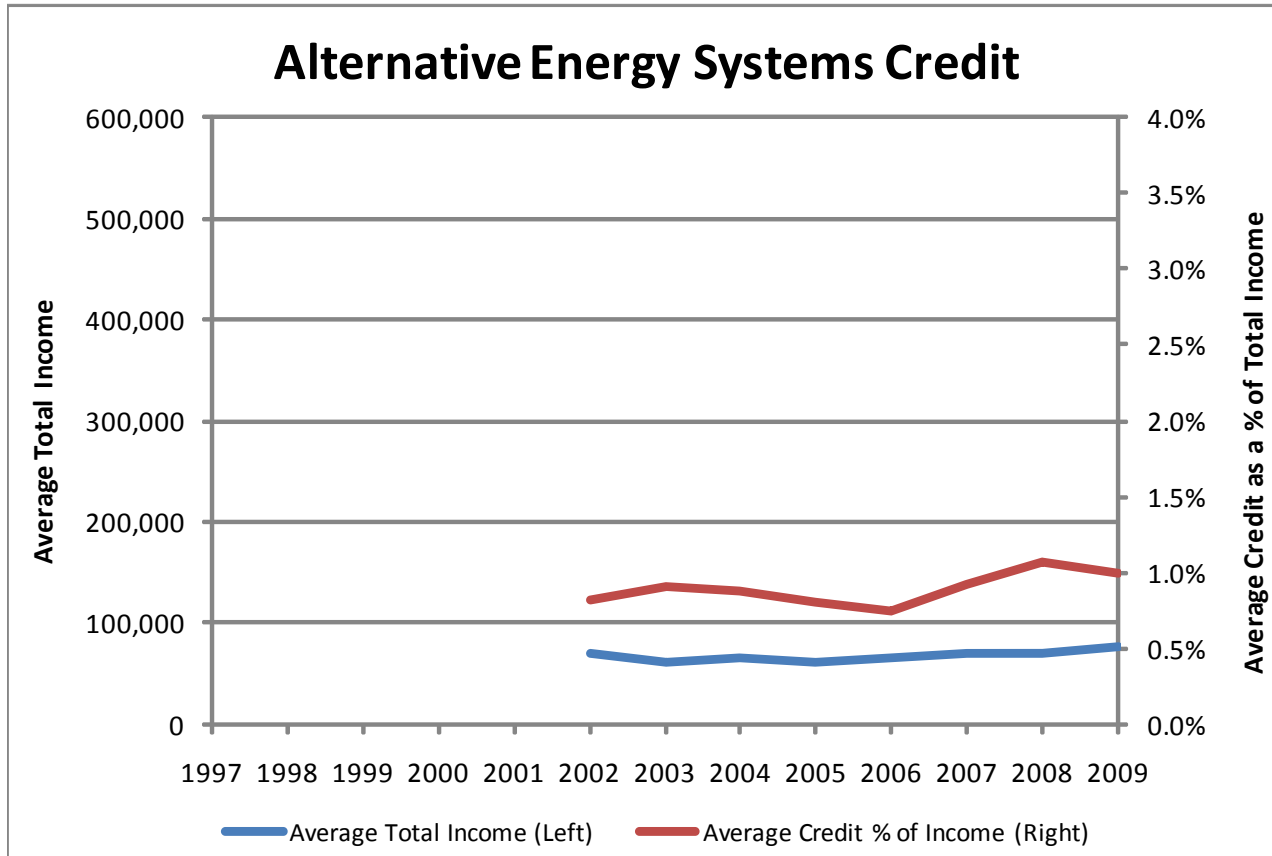
2009 # Claimed

168

Avg. Credit

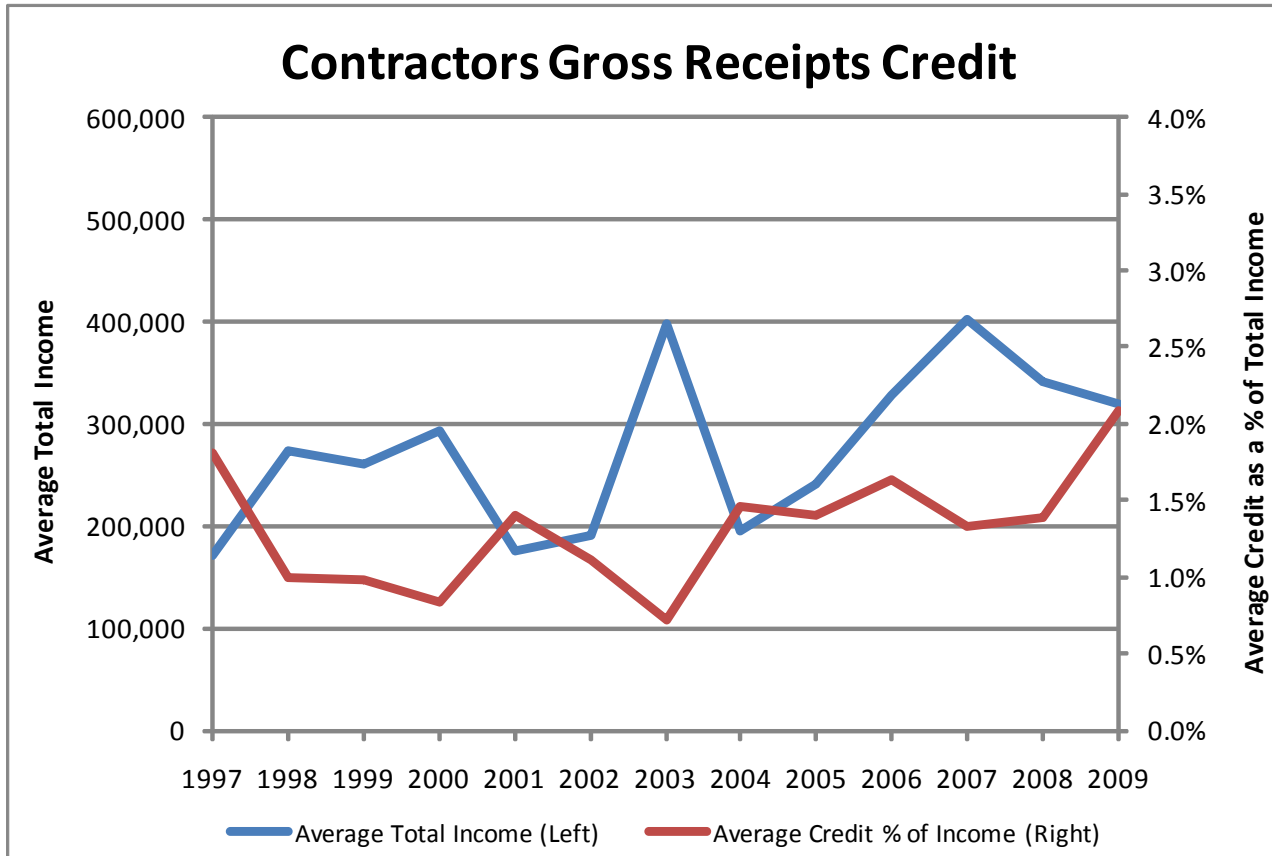
1,107

Alternative Energy Systems Credit



MCA	
15-32-201	
15-32-202	
15-32-203	
2009 Cost	
\$	1,322,296
2009 # Claimed	
	1,727
Avg. Credit	
	766

Contractors Gross Receipts Credit



MCA

15-50-207

2009 Cost

\$ 3,354,505

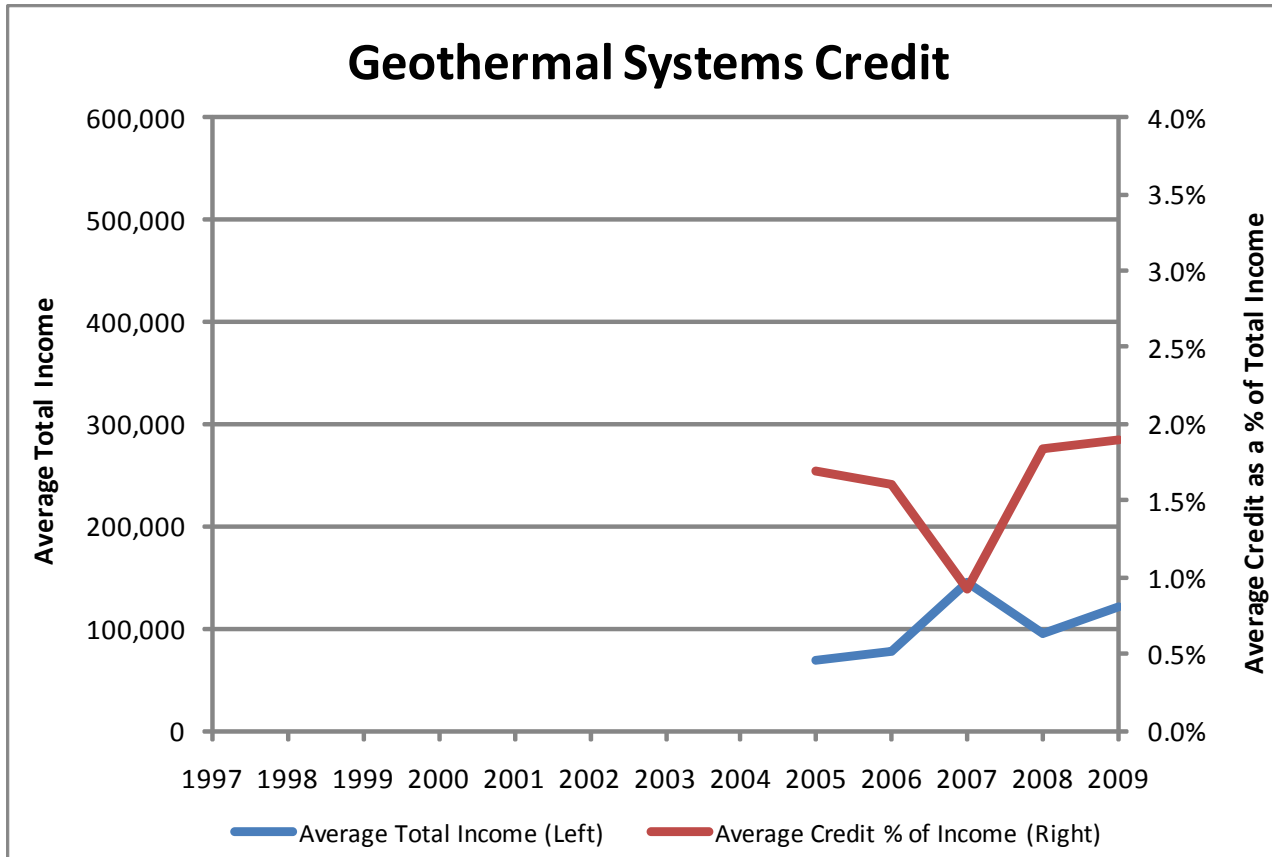
2009 # Claimed

503

Avg. Credit

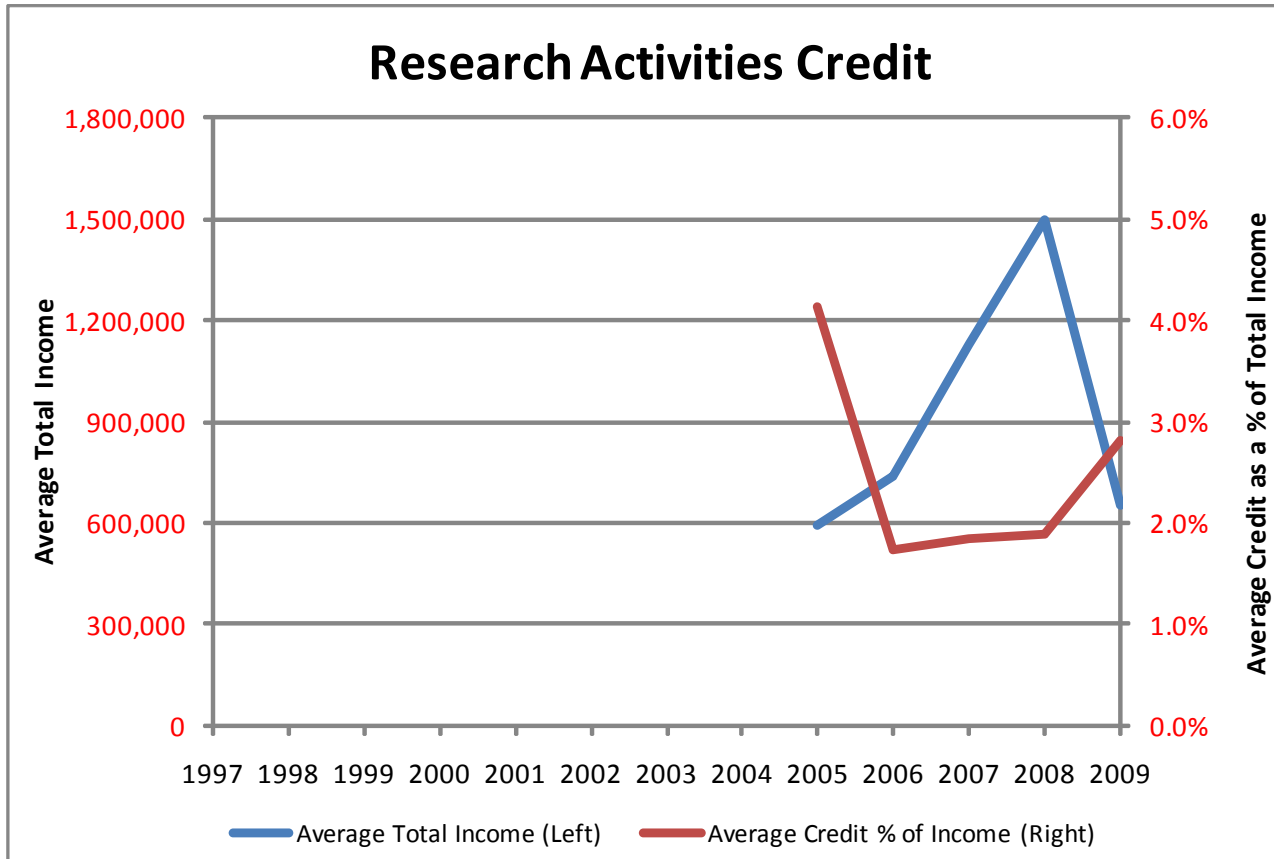
6,669

Geothermal Systems Credit



MCA
15-50-207
2009 Cost
\$ 534,153
2009 # Claimed
232
Avg. Credit
2,302

Research Activities Credit

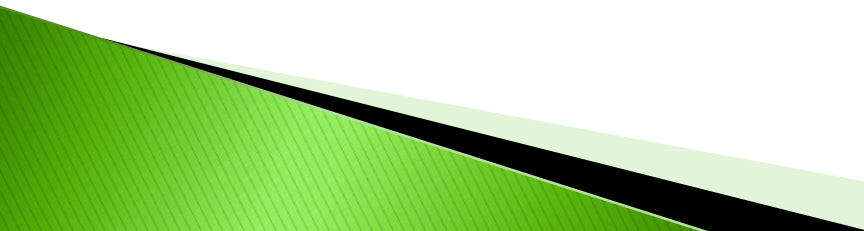


MCA	
15-30-2358	
15-31-150	
2009 Cost	
\$	347,934
2009 # Claimed	
	19
Avg. Credit	
	18,312


Other Non-Refundable Credits with CO

- ▶ **Alternative Energy Production Credit**
 - Claimed 66 times in the past 4 years
- ▶ **Dependent Care Assistance Credit**
 - Claimed 25 times in the past 4 years
- ▶ **Empowerment Zone Credit**
 - Claimed less than 10 times in the past 4 years
- ▶ **Film Production Employment Credit**
 - Claimed less than 10 times in the past 4 years

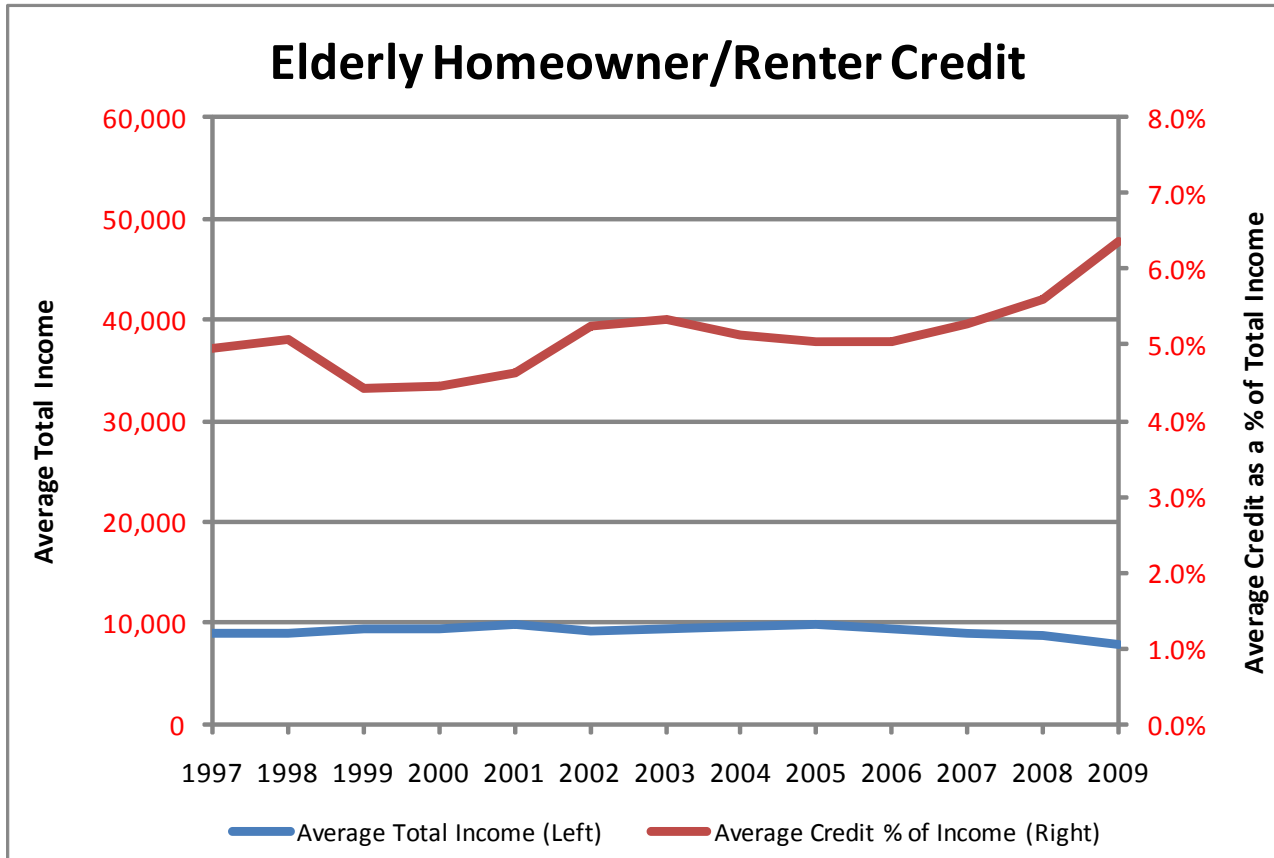
Other Non-Ref with CO Credits, cont.

- ▶ **Historic Property Preservation Credit**
 - Claimed 80 times in the past 4 years
 - ▶ **Infrastructure User Fee Credit**
 - Claimed 52 times in the past 4 years
 - ▶ **Montana Capital Company Credit**
 - Claimed less than 10 times in the past 4 years
 - ▶ **Mineral Exploration Credit**
 - Claimed less than 10 times in the past 4 years
- 

Refundable Credits

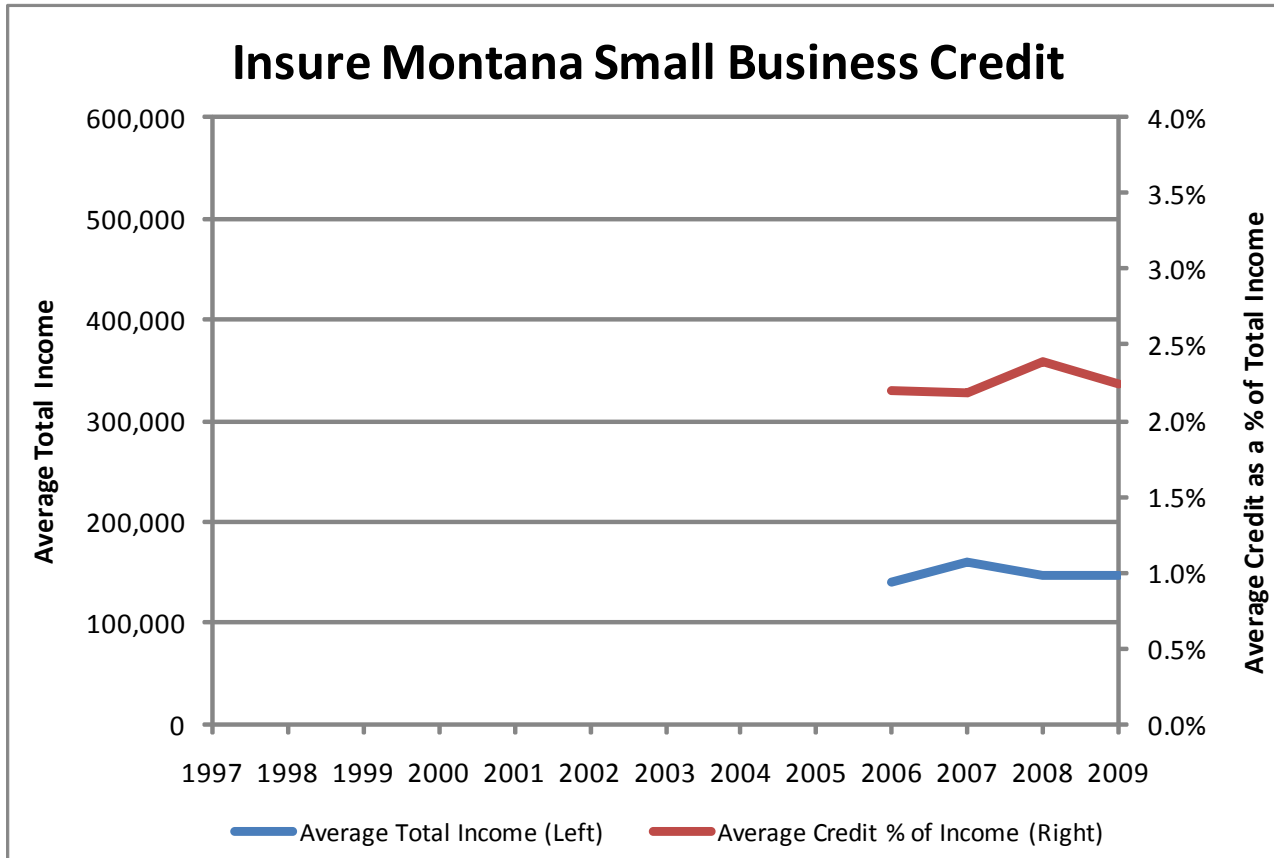
- ▶ Elderly Homeowner/Renter Credit
 - ▶ Film Employment Production Credit
 - ▶ Film Qualified Expenditures Credit
 - ▶ Insure Montana Small Business Health Insurance Credit
 - ▶ Temporary Emergency Lodging Credit
- 

Elderly Homeowner/Renter Credit



MCA
15-30-2337 through 15-30-2341
2009 Cost
\$ 8,478,996
2009 # Claimed
17,009
Avg. Credit
499

Insure Montana Credit



MCA	
15-30-2368	
15-31-130	
33-22-2006	
2009 Cost	
\$	2,541,034
2009 # Claimed	
	769
Avg. Credit	
	3,304

Other Refundable Credits

- ▶ Film Production Employment Tax Credit
 - Claimed 31 times in the past 4 years
- ▶ Film Qualified Expenditure Tax Credit
 - Claimed 21 times in the past 4 years
- ▶ Temporary Emergency Lodging Credit
 - Claimed less than 10 times in the past 3 years