

Changes made to the federal R&D Tax Credit at the end of 2015 mean big savings for qualified small businesses and startups.

R&D TAX CREDITS

Now it's permanent

The old R&D Tax Credit expired on Dec. 31, 2014. The new law retroactively applies to Jan. 1, 2015 with no expiration.

Savings can now be factored into long-term growth planning

Virtually eliminate personal and business federal tax liability

No AMT restrictions

Now individuals and companies paying Alternative Minimum Tax (AMT) with less than \$50 million in average sales over the last three years can utilize the credit.

Federal payroll withholding

Companies with less than \$5 million in gross receipts and who have revenue for fewer than five years will be able to use the credit to offset federal payroll withholding.

Startups can reduce federal payroll tax liability by up to \$250,000 / yr



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What will you do with your R&D Tax Credit savings?

To learn more about R&D Tax Credits, contact: Carli Huband, Partner-in-Charge, R&D Tax Credit Services
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