

Not sure which group is the proper group to send this comment to. However, I have many clients that would like to expand R&D efforts here in the US however due to IL having high real estate taxes and a 5% income tax rate, they are in AMT so they receive no benefit from increasing R&D efforts. I would recommend you seriously consider making the R&D credit permanent and allow the credit to be taken against the AMT permanently. Seems to not allow business in high income tax or property tax states to receive any tax benefit from the credit.

Regards,
Mark



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