

MANUFACTURING *in Lehman's Terms*

Automation Tax Credit Deadline

As we roll into tax season, I wanted to remind everyone that the application window for the automation tax credit fast approaching!

Under the incentive administered by Commerce, a taxpayer is allowed up to a 20% income tax credit for the purchase or capital lease of machinery and equipment to automate a manufacturing process in their operation.

Applications must be completed no later than Jan. 31 of the calendar year following the date of purchase or lease of equipment.

All eligible primary sector businesses (manufacturers, food processors, etc.) across the state are encouraged to apply for this tax incentive aimed at increasing our state's manufacturing and processing capacity through automation. This incentive is not just for robots, any automated equipment used to improve job quality or productivity may qualify.

To qualify, the business must be certified as a primary sector business and the machinery and equipment must be approved by Commerce's Division of Economic Development and Finance.

More in depth information regarding the Automation Tax Credit can be found [here](#), and the new online application can be accessed at belegendary.link/Automation-tax-credit-0121.

For additional information regarding this or other incentives applicable to your manufacturing operation, please feel free to reach out and I will point you in the right direction. Also, if you are considering an expansion or relocating to North Dakota, I would be happy to work with you to make that a reality!

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