



Tax Reduction Letter

[CLICK HERE](#) to return to the home page

Public Law 109-432—Dec. 20, 2006

Tax Relief and Health Care Act of 2006

SEC. 104. EXTENSION AND MODIFICATION OF RESEARCH CREDIT.

(a) EXTENSION.—

- (1) IN GENERAL.—Section 41(h)(1)(B) is amended by striking “2005” and inserting “2007”.
- (2) CONFORMING AMENDMENT.—Section 45C(b)(1)(D) is amended by striking “2005” and inserting “2007”.
- (3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to amounts paid or incurred after December 31, 2005.