



# 2025 Jobs Growth Credit

[15-30-2361](#), [15-31-175](#), and [39-11-404](#), MCA

Form JGI  
V1 7/2025

Name (as it appears on your Montana tax return)	FEIN																
	or SSN																

Credit Certificate Number  -  -

If you are receiving this credit from a pass-through entity, enter the name and Federal Employer Identification Number of the pass-through entity.

Pass-Through Entity Name (as it appears on the Montana Schedule K-1)	FEIN																

## Part I. Carryforward Determination and Credit

	Carryforward Year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
1a Total credit carryforward for carryforward year	1a	
1b Enter your 2025 tax liability	1b	
1c Enter the lesser of line 1a or line 1b. <b>This is the credit carryforward used for Tax Year 2025.</b>	1c	
1d If line 1c is less than line 1b, subtract line 1c from line 1b. If zero or less, enter zero. <b>This is your remaining 2025 tax liability.</b>	1d	
1e If line 1c is less than line 1a, subtract line 1c from line 1a. <b>This is the remaining carryforward for the carryforward year.</b>	1e	

## Part II. Credit Determination and Carryforward

1 Approved 2025 Jobs Growth Incentive Credit from Credit Certificate	1	
2 Remaining 2025 tax liability from Part I, line 1d. If you didn't complete Part I, enter your 2025 tax liability	2	
3 Enter the lesser of line 1 or line 2	3	
4 Add Part I, line 1c and line 3. <b>This is your 2025 Jobs Growth Incentive Credit.</b>	4	
5 If line 1 is more than line 2, subtract line 2 from line 1. <b>This is your 2025 credit carryforward.</b>	5	

## Part III. Carryforward Table

A Credit year	B Amount of credit	C Credit amount absorbed	D Remaining balance
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
2031			
2032			
2033			
2034			
2035			
2036			
2037			
2038			

# Form JGI Instructions

## Purpose of Form

This form is for eligible employers to claim the Jobs Growth Incentive Credit on their tax return.

In order to claim the credit, you must apply with the Montana Department of Labor (DLI) and Industry. Once approved, the Montana DLI will issue you a Credit Certificate. Attach a copy of the Credit Certificate to your tax return along with this form.

## Jobs Growth Incentive Credit

The Jobs Growth Incentive Credit is available beginning in tax year 2022 and expires in tax year 2028. The credit is equal to half of the eligible employer's taxes paid under Federal Insurance Contributions Act (FICA) for qualifying new employees. The credit is nonrefundable but may be carried forward for up to 10 years. It must be carried forward to the earliest tax year and the oldest available credit must be used first.

The credit may only be claimed for seven years. The Montana DLI must issue a Credit Certificate for every year that the credit is claimed. A Credit Certificate is not required when claiming a carryforward of the credit.

Visit the Montana Department of Labor and Industry's website at <https://dli.mt.gov/jgtc> to learn about the qualifications for the credit.

## How to Claim the Credit

Individuals report the credit on Form 2, Schedule III – Tax Credits.

Partnerships and S corporations do not complete this form. Partnerships and S corporations report the amount of credit on the Credit Certificate on Form PTE, Schedule II. The credit is passed to each partner or shareholder in the same proportion of Montana source income (loss). The partner's or shareholder's share of the credit is reported on Montana Schedule K-1 (PTE).

Estates and trusts report the credit on Form FID-3, page 2. Any credit not used by the estate or trust may be attributed to the beneficiary in the same proportion used to report the beneficiary's income for Montana income tax purposes.

Corporations report the credit on Form CIT, Schedule C.

Taxpayers with a fiscal year end claim the credit for the calendar year that ends with the fiscal year.

The Department of Revenue is required by law to divulge information provided in this form to the Montana Legislature's Revenue Interim Committee and the Montana DLI. Therefore, the contents of this form are not considered confidential.

**Apprenticeship credit.** Taxpayers may not claim both the Apprenticeship Credit and the Jobs Growth Incentive Credit in the same year. However, a carryforward of the Jobs Growth Incentive Credit from a previous tax year may be claimed during a year that the Apprenticeship Credit is claimed.

## Line Instructions

### Part I. Carryforward Determination and Credit

Complete Part I if you have a credit carryforward from a previous tax year.

Carryforwards of the Jobs Growth Incentive Credit must be used in the order they are generated. The oldest credit carryforward must be used first. For example, a credit carryforward from tax year 2022 must be exhausted before using a tax year 2023 credit.

Enter the tax year of the carryforward you are using. For tax year 2025, you must use any remaining credit carryforward before calculating your tax year 2025 credit.

**Line 1a.** Enter your total carryforward from the earliest carryforward year. This amount is found on the Carryforward Table from your previous year's Form JGI.

**Line 1b.** Enter your 2025 tax liability. Individuals report the amount from Form 2, line 8. Estates and trusts report the amount from Form FID-3, page 3, line 15. C corporations report the amount from Form CIT, line 10. If you have a remaining liability after applying the earliest credit carryforward on line 1d and have a carryforward from a later year to use, report the remaining liability on this line.

**Line 1d.** If there is an amount on this line and you have a carryforward available from another year, complete Part I again for the next available carryforward.

### Part II. Credit Determination and Carryforward

**Line 1.** Enter the amount of approved Jobs Growth Incentive Credit reported to you on the Credit Certificate received from the Montana DLI.

**Line 2.** Enter your remaining 2025 tax liability from Part I, line 1d. If you did not have a credit carryforward from a previous tax year, enter your 2025 tax liability.

**Line 5.** The portion of carryforward from tax year 2025 may be carried forward for up to 10 years.

### Part III. Carryforward Table

Use this table to track the amount of credit you have available to carry forward to a future tax year. The credit available for each tax year must be calculated and tracked separately. Calculate the remaining credit available in each tax year.

**Questions?** Call us at (406) 444-6900 or Montana Relay at 711 for the hearing impaired.