



Name as shown on your return

Social Security number

Section I

Part I — TECH-PREP Youth Vocational Programs Credit

Table with 3 columns: A (Direct payroll expenditures and amount for personal services rendered), B (Rate), C (Column A x Column B). Row 1: 20% (.20)

Part II — Dependent Care Assistance Program Tax Credit

Table with 3 columns: A (Expenditures for on-site dependent care), B (Rate), C (Column A x Column B). Row 2: 5% (.05)

Section II

Part I — Enterprise Zone or Foreign Trade Zone/Sub-Zone Dividend Subtraction

Table with 3 columns: A (Corporation's name), B (Name of enterprise or foreign trade zone/sub-zone), C (Dividend amount). Rows 3a, 3b, 3c, 4 (Dividend subtraction)

Part II — High Impact Business Investment Credit

Table with 7 columns: A (Description of qualified property), B (Date placed in service in Illinois), C (ACRS Class), D (New/Used\*), E (Name of foreign trade zone/sub-zone), F (Basis), G (Column F x .5% (.005)). Rows 5a, 5b, 5c, 6 (High impact business investment credit)

Part III — Jobs Tax Credit

Table with 6 columns: A (Name of enterprise zone or foreign trade zone/sub-zone), B (No. of employees employed last year), C (No. of employees at end of base year), D (Column B minus Column C), E (No. of eligible employees included in Column D), F (Column E x \$500). Row 7

Part IV — Enterprise Zone Investment Credit

Table with 7 columns: A (Description of qualified property), B (Date placed in service in Illinois), C (ACRS Class), D (New/Used\*), E (Name of enterprise zone), F (Basis), G (Column F x .5% (.005)). Rows 8a, 8b, 8c, 9 (Write the distributive share of enterprise zone investment credit from partnerships and S corporations), 10 (Enterprise zone investment credit)

Part V — Training Expense Credit

Table with 3 columns: A (Total training expenses), B (Rate), C (Column A x Column B). Row 11: 1.6% (.016). Row 12 (Write the distributive share of training expense credit from partnerships and S corporations). Row 13 (Training expense credit)

## Part VI — Research and Development Credit

**Note:** Qualifying expenditures must be from research activities conducted in Illinois.

	A	B
	Base period avg. expenditures	This year's expenditures
14 Illinois wages for qualified services (see instructions)	14	_____
15 Illinois cost of supplies	15	_____
16 Illinois rental or lease costs of computers	16	_____
17 65% (.65) of Illinois contract expenses	17	_____
18 Illinois basic research payments to qualified organizations (corporations only)	18	_____
19 Total Illinois qualifying expenditures. Add Lines 14 through 18 of each column.	19	_____
20 Subtract Line 19, Column A, from Line 19, Column B. If zero or negative, STOP HERE. You do not qualify for this credit.	20	_____
21 Multiply Line 20 by 6.5% (.065).		21 _____
22 Write the distributive share of research and development credit from partnerships and S corporations.		22 _____
23 <b>Research and development credit.</b> Add Lines 21 and 22.		23 _____

## Part VII — Environmental Remediation Tax Credit

	A	B	C	D	E
	Total unreimbursed remediation costs	Either \$100,000 threshold or name of enterprise zone where site is located	Costs eligible for credit Col. A - Col. B	Rate 25% (.25)	Column C x Column D
24 _____			_____	25% (.25)	24 _____
25 Write the lesser of Column E, Line 24 or \$40,000.					25 _____
26 Write the distributive share of environmental remediation tax credit from partnerships and S corporations.					26 _____
27 <b>Environmental remediation tax credit.</b> Add Column E, Lines 25 and 26.					27 _____

## Part VIII — Economic Development for a Growing Economy (EDGE) Tax Credit

28 Write the amount of EDGE tax credit awarded to you for this tax year under your agreement with DCCA.	28	_____
29 Write the distributive share of EDGE tax credit from partnerships and S corporations.	29	_____
30 <b>Economic development for a growing economy (EDGE) tax credit.</b> Add Lines 28 and 29.	30	_____

## Part IX — Summary

31 Write your total tax from Form IL-1040, Line 16.	31	_____
32 Write the amount of credit for tax paid to other states from Form IL-1040, Line 19.	32	_____
33 Write the amount of credit for Illinois property tax from Form IL-1040, Line 20.	33	_____
34 Add Lines 32 and 33.	34	_____
35 Subtract Line 34 from Line 31 (cannot be less than zero).	35	_____
36 Write the amount of two-year credit carryforward from Schedule 1299-C of the previous year (see instructions).	36	_____
37 Subtract Line 36 from Line 35 (may be negative).	37	_____
38 Write the amount of five-year credit carryforward from Schedule 1299-C of the previous year (see instructions).	38	_____
39 If Line 37 is a positive amount, subtract Line 38 from Line 37 (may be negative). If zero or negative, write zero.	39	_____
40 Add Section I, Lines 1 and 2.	40	_____
41 If Line 39 is a positive amount, subtract Line 40 from Line 39 (may be negative). If zero or negative, write zero.	41	_____
42 Add Section II, Line 6; Column F, Line 7; Line 10; Line 13; Line 23; Line 27; and Line 30.	42	_____
43 If Line 41 is a positive amount, subtract Line 42 from Line 41 (may be negative). If zero or negative, write zero.	43	_____
44 <b>Compute the amount of excess credit available to be carried forward two years.</b> <b>STOP</b> at the first applicable line below and if <ul style="list-style-type: none"> <li>• Line 37 is a negative amount, add it as a positive amount to Line 40 and write the total here.</li> <li>• Line 37 is zero, write the amount from Line 40 here.</li> <li>• Lines 39 and 41 are zero, write the amount from Line 40 here.</li> <li>• Line 41 is a negative amount, write the amount as a positive amount here.</li> <li>• Line 41 is zero or a positive amount, write zero here and go to Line 45. You do not have any two-year credit available to carry forward.</li> </ul>	44	_____
45 <b>Compute the amount of excess credit available to be carried forward five years.</b> <b>STOP</b> at the first applicable line below and if <ul style="list-style-type: none"> <li>• Line 37 is zero or a negative amount, add Lines 38 and 42 and write the total here.</li> <li>• Line 39 is a negative amount, add it as a positive amount to Line 42 and write the total here.</li> <li>• Line 39 is zero, write the amount from Line 42 here.</li> <li>• Lines 41 and 43 are zero or negative, write the amount from Line 42 here.</li> <li>• Line 43 is a negative amount, write the amount as a positive amount here.</li> <li>• Line 43 is zero or a positive amount, write zero here and go to Line 46. You do not have any five-year credit available to carry forward.</li> </ul>	45	_____
46 <b>Compute the amount of credit to use this year.</b> <b>STOP</b> at the first applicable line below and if <ul style="list-style-type: none"> <li>• Line 35 is zero, write zero here. You are not able to use any of your credits this year.</li> <li>• Line 37 is zero or a negative amount, write the lesser of Line 35 or 36 here.</li> <li>• Line 39 is zero or a negative amount, add the lesser of Line 37 or 38 to Line 36 and write the total here.</li> <li>• Line 41 is zero or a negative amount, add the lesser of Line 39 or 40 to Lines 36 and 38 and write the total here.</li> <li>• Line 43 is greater than zero, add Lines 36, 38, 40, and 42 and write the total here.</li> <li>• Line 43 is a negative amount, add the lesser of Line 41 or 42 to Lines 36, 38, and 40 and write the total here and on your Form IL-1040, Line 21.</li> </ul>	46	_____