



Illinois Department of Revenue Schedule 1299-D

Attach to your Form IL-1120, IL-1041, or IL-990-T.

Income Tax Credits

For corporations and fiduciaries

Year ending

____ / ____ / ____
Month Year

Name as shown on your return

Federal employer identification no. (FEIN)
____ - ____ - ____

Section I

Part I — TECH-PREP Youth Vocational Programs Credit

A
Direct payroll expenditures and amount for personal services rendered

B
Rate

C
Column A x Column B

1 _____ 20% (.20) 1 _____

Part II — Dependent Care Assistance Program Tax Credit

A
Expenditures for on-site dependent care

B
Rate

C
Column A x Column B

2 _____ 5% (.05) 2 _____

Section II

Part I — Coal Research and Coal Utilization Investment Credits - Form IL-1120 filers only

A
Description of qualified equipment

B
Date placed in service in Illinois
Month Year

C
Basis

D
Column C x 5% (.05)

3 a _____ / _____ 3a _____
b _____ / _____ 3b _____
c _____ / _____ 3c _____

4 Coal investment tax credit. Add Column D, Lines 3a through 3c. 4 _____

5 Write 20% (.20) of the amount donated during your tax year (see instructions). 5 _____

6 Coal investment credits. Add Lines 4 and 5. 6 _____

Part II — High Impact Business Investment Credit

A
Description of qualified property

B
Date placed in service in Illinois
Month Year

C
ACRS class

D
New/Used*

E
Name of foreign trade zone/sub-zone

F
Basis

G
Column F x .5% (.005)

7 a _____ / _____ 7a _____
b _____ / _____ 7b _____
c _____ / _____ 7c _____

8 High impact business investment credit. Add Column G, Lines 7a through 7c. 8 _____

*If the property is used, write the abbreviation of the state in which the property was previously used.

Part III — Jobs Tax Credit

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

9 _____ 9 _____

Part IV — Enterprise Zone Investment Credit

A
Description of qualified property

B
Date placed in service in Illinois
Month Year

C
ACRS class

D
New/Used*

E
Name of enterprise zone

F
Basis

G
Column F x .5% (.005)

10 a _____ / _____ 10a _____
b _____ / _____ 10b _____
c _____ / _____ 10c _____

11 Write the distributive share of enterprise zone investment credit from partnerships and S corporations. 11 _____

12 Enterprise zone investment credit. Add Column G, Lines 10a through 10c, and Line 11. 12 _____

*If the property is used, write the abbreviation of the state in which the property was previously used.

Part V — Training Expense Credit

A
Total training expenses

B
Rate

C
Column A x Column B

13 _____ 1.6% (.016) 13 _____

14 Write the distributive share of training expense credit from partnerships and S corporations. 14 _____

15 Training expense credit. Add Column C, Lines 13 and 14. 15 _____



Part VI — Research and Development Credit

(Qualifying expenditures must be from research activities conducted in Illinois.)

Table with 2 columns: A (Base period avg. expenditures) and B (This year's expenditures). Rows 16-25 detailing research and development credit calculations.

Part VII — Environmental Remediation Tax Credit

Table with 5 columns: A (Total unreimbursed remediation costs), B (Either \$100,000 threshold or name of enterprise zone), C (Costs eligible for credit), D (Rate), and E (Column C x Column D). Rows 26-29 detailing environmental remediation tax credit.

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

Table with 2 columns: Description and Amount. Rows 30-32 detailing economic development for a growing economy (EDGE) tax credit.

Part IX — Employee Child Care Tax Credit - Form IL-1120 filers only_A

Table with 3 columns: Description, B Rate, and C (Column A x Column B). Rows 33-35 detailing employee child care tax credit.

Part X — Summary

Table with 2 columns: Description and Amount. Rows 36-49 detailing summary calculations and excess credit carryforward rules.