



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	B Rate	C Column A x Column B
1 Write the direct payroll expenditures and amount for personal services rendered.	_____	20% (.20)	1 _____

Part II — Dependent Care Assistance Program Tax Credit

	A	B Rate	C Column A x Column B
2 Write the expenditures for on-site dependent care.	_____	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* *write state abbrev. where prev. 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 _____

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* *write state abbrev. where prev. 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 _____

Part V — Training Expense Credit

	A	B Rate	C Column A x Column B
13 Write the total amount of training expenses.	_____	1.6% (.016)	13 _____
14 Write the distributive share of training expense credit from partnerships and S corporations.			14 _____
15 Training expense credit. Add Lines 13 and 14.			15 _____

Part VI — Research and Development Credit

	A Base period avg. expenditures	B This year's expenditures	
(Qualifying expenditures must be from research activities conducted in Illinois.)			
16 Illinois wages for qualified services (see instructions)	16 _____	_____	
17 Illinois cost of supplies	17 _____	_____	
18 Illinois rental or lease costs of computers	18 _____	_____	
19 65% (.65) of Illinois contract expenses	19 _____	_____	
20 Illinois basic research payments to qualified organizations (corporations only)	20 _____	_____	
21 Total Illinois qualifying expenditures. Add Lines 16 through 20 of each column.	21 _____	_____	
22 Subtract Line 21, Column A, from Line 21, Column B. If negative, write zero.			22 _____
23 Multiply Line 22 by 6.5% (.065).			23 _____
24 Write the distributive share of research and development credit from partnerships and S corporations.			24 _____
25 Research and development credit. Add Lines 23 and 24.			25 _____

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 Column A - Column B	Rate	Column C x Column D
26	_____	_____	25% (.25)	26 _____
27	Write the distributive share of environmental remediation tax credit from partnerships and S corporations.			27 _____
28	Add Column E, Line 26 and Line 27.			28 _____
29	Environmental remediation tax credit. Write the lesser of Line 28 or \$40,000.			29 _____

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

30	Write the amount of EDGE tax credit awarded to you for this tax year under your agreement with DCCA.			30 _____
31	Write the distributive share of EDGE tax credit from partnerships and S corporations.			31 _____
32	Economic development for a growing economy (EDGE) tax credit. Add Lines 30 and 31.			32 _____

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

A	B	C
Write the total start-up costs to provide the child care facility.	Rate	Column A x Column B
33	30% (.30)	33 _____
34	5% (.05)	34 _____
35	Employee child care tax credit. Add Lines 33 and 34.	
		35 _____

Part X — Tax Credit for Affordable Housing Donations

A	B	C
Write the total amount of your donation to eligible sponsors.	Rate	Column A x Column B
36	50% (.50)	36 _____
37		37 _____
38	Tax credit for affordable housing donations. Add Lines 36 and 37.	
		38 _____

Part XI — Summary

39	Write your total tax (see instructions).			39 _____
40	Write the amount of foreign tax credit from IL-1041, Schedule CR, Line 8 (Form IL-1041 filers only).			40 _____
41	Subtract Line 40 from Line 39. If the amount is zero or negative, write zero.			41 _____
42	Write the amount of two-year credit carryforward from Schedule 1299-D of the previous year (see instructions).			42 _____
43	Subtract Line 42 from Line 41. This amount may be negative.			43 _____
44	Write the amount of five-year credit carryforward from Schedule 1299-D of the previous year (see instructions).			44 _____
45	If Line 43 is a positive amount, subtract Line 44 from Line 43. If Line 43 is zero or negative, write zero.			45 _____
46	Add Section I, Lines 1 and 2.			46 _____
47	If Line 45 is a positive amount, subtract Line 46 from Line 45. If Line 45 is zero or negative, write zero.			47 _____
48	Add Section II, Lines 6 and 8; Column F, Line 9; Lines 12, 15, 25, 29, 32, 35, and 38.			48 _____
49	If Line 47 is a positive amount, subtract Line 48 from Line 47. If Line 47 is zero or negative, write zero.			49 _____
50	Compute the amount of excess credit available to be carried forward two years. STOP at the first applicable line below and if			50 _____
	<ul style="list-style-type: none"> • Line 43 is a negative amount, add it as a positive amount to Line 46 and write the total here. • Line 43 is zero, write the amount from Line 46 here. • Line 45 and 47 are zero, write the amount from Line 46 here. • Line 47 is a negative amount, write the amount as a positive amount here. • Line 47 is zero or a positive amount, write zero here and go to Line 51. You do not have any two-year credit available to carry forward. 			
51	Compute the amount of excess credit available to be carried forward five years. STOP at the first applicable line below and if			51 _____
	<ul style="list-style-type: none"> • Line 43 is zero or a negative amount, add Lines 44 and 48 and write the total here. • Line 45 is a negative amount, add it as a positive amount to Line 48 and write the total here. • Line 45 is zero, write the amount from Line 48 here. • Lines 47 and 49 are zero or negative, write the amount from Line 48 here. • Line 49 is a negative amount, write the amount as a positive amount here. • Line 49 is zero or a positive amount, write zero here and go to Line 52. You do not have any five-year credit available to carry forward. 			
52	Compute the amount of credit to use this year. STOP at the first applicable line below and if			52 _____
	<ul style="list-style-type: none"> • Line 41 is zero, write zero here. You are not able to use any of your credits this year. • Line 43 is zero or a negative amount, write the lesser of Lines 41 or 42 here. • Line 45 is zero or a negative amount, add the lesser of Line 43 or Line 44 to Line 42 and write the total here. • Line 47 is zero or a negative amount, add the lesser of Line 45 or 46 to Lines 42 and 44 and write the total here. • Line 49 is greater than zero, add Lines 42, 44, 46, and 48 and write the total here. • Line 49 is a negative amount, add the lesser of Line 47 or 48 to Lines 42, 44, and 46 and write the total here and on your IL-1120, Part V, Line 4a; IL-1041, Part IV, Line 4b; or IL-990-T, Part IV, Line 3a. 			

