



## General Information

Complete this schedule if you are filing Form IL-1120, Corporation Income and Replacement Tax Return, Form IL-1041, Fiduciary Income or Replacement Tax Return, or Form IL-990-T, Exempt Organization Income and Replacement Tax Return, and are entitled to the following credits:

- TECH-PREP Youth Vocational Programs Credit
- Dependent Care Assistance Program Credit
- Film Production Services Tax Credit
- Employee Child Care Tax Credit (Form IL-1120 filers only)
- Jobs Tax Credit
- Enterprise Zone and River Edge Redevelopment Zone Investment Credit
- High Impact Business Investment Credit
- Tax Credit for Affordable Housing Donations
- Economic Development for a Growing Economy (EDGE) Credit
- Research and Development Tax Credit
- River Edge Redevelopment Zone Remediation Credit
- Ex-Felons Jobs Credit
- Veterans Jobs Credit

If you are filing an Illinois combined unitary return, complete one Illinois Schedule 1299-D for the entire unitary business group.

**Note** See Illinois Schedule 1299-S, Enterprise Zones, Foreign Trade Zones, and Sub-Zones, for a listing of these zones in Illinois, as well as their definitions.

## Step 1: Figure your credits

### Section A — Credits which can be carried for two years

If there is any excess of these credits, you may carry it forward for two years. This is figured in Step 3. You must use this excess credit in proportion to its share of the total excess two-year credit available for the year in which the credit was earned.

#### TECH-PREP Youth Vocational Programs Credit

You may take this credit if

- you are primarily engaged in manufacturing, and
- you have direct payroll expenses for qualifying cooperative secondary school youth vocational programs in Illinois, or you pay for personal services performed by a TECH-PREP student or instructor who would be subject to withholding if they were employed by you and no other credit is claimed by the actual employer.

You may not take this credit for programs with national standards that have been or will be approved by the U.S. Department of Labor, Bureau of Apprenticeship Training, or any federal agency succeeding to the responsibilities of that bureau.

**Definitions** “Qualifying TECH-PREP programs” are those certified by the Illinois State Board of Education.

**Line 1** – Add the amount of direct payroll expenses for cooperative secondary school youth vocational programs and the amount paid to a TECH-PREP student or instructor employed by you for personal services performed. Write the total amount on the line provided. Multiply the total amount by 20 percent (.20), and write the result on Line 1. This is your TECH-PREP Youth Vocational Programs Credit.

#### Dependent Care Assistance Program Tax Credit

To qualify for this credit,

- you must be primarily engaged in manufacturing, and
- your on-site facility dependent care assistance program must be in Illinois and on the premises of your workplace.

**Line 2** – Write the amount of your expenses, reported under the Internal Revenue Code (IRC) Section 129(d)(7), that were used for on-site dependent care.

Multiply this amount by 5 percent (.05), and write the result on Line 2. This is your Dependent Care Assistance Program Tax Credit.

**Line 3** – Total credits that may be carried forward for two years. Add Lines 1 and 2. Write this amount here and in Step 2, Line 18.

### Section B — Credits which can be carried for five years

If there is any excess of these credits, you may carry it forward for five years. This is figured in Step 3. You must use this excess credit in proportion to its share of the total excess credit available for the year in which the credit was earned.

#### Film Production Services Tax Credit

For tax years beginning on or after January 1, 2004, businesses in the film industry may be able to take a tax credit.

To qualify for this credit you must have

- applied for and received a Tax Credit Certificate from the Illinois Department of Commerce and Economic Opportunity (DCEO), or
- received a certificate from DCEO showing that a credit was transferred to you.

Contact DCEO for more information.

**Line 4** – Write the amount of credit from the tax credit certificate you received from DCEO, including any amount transferred to you by the person who earned the credit.

**Line 5** – Write your distributive share from an S corporation or partnership that was reported to you on Illinois Schedule K-1-P, Partner’s or Shareholder’s Share of Income, Deductions, Credits, and Recapture.

**Attach** You must attach the tax credit certificate you received from DCEO or your Illinois Schedule K-1-P to your tax return.

#### Employee Child Care Tax Credit

You may take this credit if

- you file Form IL-1120, and
- you provide a child care facility, located in Illinois, for the children of your employees.

**Note** You must keep records documenting all costs for which the credit is being claimed.

This is a two-part income tax credit.

**Part one** - For tax years ending on or after December 31, 2007, a credit of 30 percent (.30) of the “start-up costs” spent by you to provide a child care facility for the children of your employees.

**Line 7** – Write the total amount of “start-up costs” to provide the child care facility. Multiply this amount by 30 percent (.30), and write the result on Line 7.

**Definitions** “start-up costs” include planning, site-preparation, construction, renovation, or acquisition of a child care facility.

**Part two** - Allows a credit of 5 percent (.05) of the annual amount paid by you to provide the child care facility for your employees’ children.

**Line 8** – Write the annual amount paid to provide the child care facility. Multiply this amount by 5 percent (.05), and write the result on Line 8.

**Note** → The 5 percent (.05) credit cannot be claimed if the Dependent Care Assistance Program Tax Credit is claimed.

**Line 9** – Add the amounts on Lines 7 and 8, and write the result. This is your Employee Child Care Tax Credit.

## Jobs Tax Credit

**Note** → You must be an employer in order to take this credit. The Jobs Tax Credit cannot be passed through to partners of partnerships or shareholders of S corporations.

**To qualify for the credit, you must be an employer who**

- increased the total number employed within the enterprise zone, river edge redevelopment zone, or foreign trade zone (or sub-zone) this tax year by five or more full-time eligible employees beyond the total employed in the zone as of the end of the base year, and
- employed eligible employees for 180 consecutive days during that tax year.

**Definitions** “**Base year**” means the last tax year in which you properly claimed the Jobs Tax Credit or 1985, whichever is later.

“**Eligible employee**” is an employee who was

- certified by DCEO as “eligible for services;”
- hired after the enterprise zone, river edge development zone, or foreign trade zone (or sub-zone) was designated or after the trade or business was located in the zone, whichever is later;
- employed in the enterprise zone, river edge development zone, or foreign trade zone (or sub-zone); and
- a full-time employee, working 30 or more hours per week.

“**Employed**” means that services were performed in the zone or that the zone was the base of operations for services performed.

## Line 10

**Column A** – Write the name of the zone where the employees were hired.

**Column B** – Write the total number of full-time persons you employed at the end of this tax year.

**Column C** – Write the total number of full-time persons you employed in the base year.

**Column D** – Subtract Column C from Column B.

**Column E** – Write the total number of eligible employees included in Column D that you hired this year.

**Note** → The number of employees in Column D and Column E must equal five or more to claim this credit.

**Attach** You must attach a list of the Social Security numbers of those eligible employees.

**Column F** – Multiply the number in Column E by \$500, and write the result. This is your Jobs Tax Credit.

## Enterprise Zone or River Edge Redevelopment Zone Investment Credit

**You may take this credit if you**

- placed qualified property in service in an Illinois enterprise zone or river edge development zone within the tax year,
- placed it in service on or after the date the zone was officially designated as an enterprise zone or river edge development zone, and
- continued to use the qualified property on the last day of your tax year.

**Note** → Qualified Enterprise Zones are listed on Schedule 1299-S, Enterprise Zones, Foreign Trade Zones, and Sub-Zones. Qualified River Edge Redevelopment Zones are located in Aurora, East St. Louis, and Rockford, only.

## High Impact Business Investment Credit

**You may take this credit if**

- your business has been designated as a high impact business,
- you placed qualified property in service on or after the date the business was designated as a high impact business and on or before the last day of your tax year, and
- you continued to use the qualified property on the last day of your tax year.

**You may not take this credit**

- if the property is eligible for the Enterprise Zone or River Edge Redevelopment Zone Investment Credit.
- until the minimum investments in qualified property required under Section 5.5 of the Illinois Enterprise Zone Act have been satisfied.

You should take the credit applicable to the minimum investments in the tax year the minimum investments were completed. Credit for additional investments (beyond the minimum investments) is available only in the year the qualified property is placed in service.

**Definitions** “**Qualified property**” is property that

- is tangible;
- is depreciable according to IRC Section 167;
- has a useful life of four or more years as of the date placed in service in Illinois; and
- is acquired by purchase as defined in IRC Section 179(d).

Qualified property can be new or used but does not qualify for the Enterprise Zone or River Edge Redevelopment Zone Investment Credit if it was previously used in Illinois in a manner that qualified for that credit or for the credit on Form IL-477, Replacement Tax Investment Credit. Qualified property includes buildings, structural components of buildings, and signs that are real property. It does not include land or improvements to real property that are not a structural component of a building, such as landscaping, sewer lines, local access roads, fencing, parking lots, and other appurtenances.

Any improvement or addition made on or after the date the enterprise zone or river edge redevelopment zone was designated or the business was designated as a high impact business is considered to be qualified property to the extent that the improvement or addition increases the adjusted basis of the property previously placed in service in Illinois and otherwise meets the requirements of qualified property.

## Line 11 and Line 16

### Column A

**Enterprise Zone or River Edge Redevelopment Zone Investment Credit:** Describe each item of qualified property you placed in service in an Illinois enterprise zone or river edge redevelopment zone.

**High Impact Business Investment Credit:** Describe each item of qualified property placed in service in Illinois.

### Column B – Both credits

Write the month and year each item of qualified property was placed in service in Illinois. An item is placed in service on the earlier of

- the date the item is placed in a condition or state of readiness and availability for its specifically assigned function, or
- the date the depreciation period of the item begins. (Generally, this will be the same date the item is placed in service for purposes of the federal depreciation deduction.)

**Note** → The date placed in service in Illinois must be written in Column B or your basis in Column F will be reduced to zero.

### Column C – Both credits

If you are using the federal accelerated cost recovery system (ACRS) to depreciate the property, write the ACRS class assigned to each item of qualified property. Property assigned to an ACRS class of less than four years is not qualified.

If you are not using the ACRS method to depreciate the property, write the useful life assigned to the property for federal depreciation purposes. The useful life of the property when placed in service must be four or more years to qualify.

#### Column D – Both Credits

Indicate whether each item of qualified property is new or used. If the property was previously used, write the abbreviation of the state where the property was located.

#### Column E

**Enterprise Zone or River Edge Redevelopment Zone Investment Credit:** Write the name of the enterprise zone or river edge redevelopment zone in which the property is used.

**High Impact Business Investment Credit:** Leave this column blank.

#### Column F – Both credits

For each item of property, write the basis used to figure the depreciation deduction for federal income tax purposes. If you used the property prior to placing it in service in Illinois, an Illinois enterprise zone, or a river edge redevelopment zone write the adjusted basis as of the date you placed it in service in Illinois, or in an Illinois enterprise or river edge redevelopment zone.

#### Column G – Enterprise Zone or River Edge Redevelopment Zone Investment Credit:

**Enterprise zones:** If you placed property in service in an enterprise zone, write .005.

**River edge redevelopment zones:** If your business is new to Illinois, write .01. Otherwise, use the Base Employment Calculation Worksheet on Page 6 of this instruction booklet to figure the correct rate.

**High Impact Business Investment Credit:** Multiply each entry in Column F by .5 percent (.005) and write the result.

**Column H – Enterprise Zone or River Edge Redevelopment Zone Investment Credit:** Multiply each entry in Column F by the amount in Column G, and write the result.

**Line 12** – Write your distributive share from an S corporation or partnership that was reported to you on Illinois Schedule K-1-P.

**Line 13** – Add the amounts in Column H, Lines 11a through 11c, and Line 12 and write the result. This is your *Enterprise Zone or River Edge Redevelopment Zone Investment Credit*.

**Line 17** – Add the amounts in Column G, Lines 16a through 16c. Write the result here. This is your High Impact Business Investment Credit.

### ■ Tax Credit for Affordable Housing Donations

#### You may take this credit if you

- have made a donation under Section 7.28 of the Illinois Housing Development Act for the development of affordable housing in Illinois, and
- made the donation in a tax year **ending on or after** December 31, 2001.

You may also take this credit if it was transferred to you by the donor.

**Attach** You must attach a copy of proof the credit issued by the Illinois Housing Development Authority or the city of Chicago.

**Line 18** – Write the total amount of your donation to eligible sponsors on the line provided. Multiply this amount by 50 percent (.50) and write the result.

**Line 19** – Write the distributive share of Tax Credit for Affordable Housing Donations that was distributed from partnerships or S corporations reported to you on Illinois Schedule K-1-P, or transferred to you by the donor.

**Line 20** – Add the amounts on Lines 18 and 19, and write the result. This is your Tax Credit for Affordable Housing Donations.

### ■ Economic Development for a Growing Economy (EDGE) Tax Credit

#### You may take this credit if

- you have entered into an agreement with DCEO, either under the Economic Development for a Growing Economy Tax Credit Act or the Corporate Headquarters Relocation Act;
- you meet the conditions stated in your agreement with DCEO; and
- your business is engaged in interstate or intrastate commerce.

#### The EDGE credit

- cannot exceed the incremental income tax, which is the total amount withheld during the tax year from the compensation of new employees who are employed at a project that is the subject of the agreement.
- cannot exceed 100 percent of the total amount spent on approved costs (defined in the agreement) by you during all prior tax years, minus the amount of credit allowed in prior years.
- is determined on an annual basis.
- cannot exceed the amount of income tax for the tax year.
- may be applied against income tax in no more than 10 tax years for businesses that qualify under the Economic Development for a Growing Economy Tax Credit Act.
- may be applied against income tax in more than 10 tax years, but no more than 15 tax years for businesses that qualify under the Corporate Headquarters Relocation Act, have undertaken a qualifying project within the time frame specified by DCEO, and apply no more than 60 percent of the maximum credit per year.

**Attach** You must attach a copy of the certificate of verification you received from the director of DCEO or a copy of your agreement with DCEO.

For more information regarding the EDGE Program, applications, and tax credit, you may call DCEO at 1 877 221-4403 or write to Illinois Department of Commerce and Economic Opportunity, First Stop Business Information Center of Illinois, 620 East Adams, Third Floor, Springfield, Illinois 62701.

**Lines 21 and 22** – Follow the instructions on the form.

**Line 23** – Add the amounts on Lines 21 and 22, and write the result. This is your Economic Development for a Growing Economy (EDGE) Tax Credit.

### ■ Research and Development Credit

#### You may take this credit if:

- you have certain qualifying expenses for increasing qualified research activities in Illinois.

#### You may not take this credit for the following types of activities:

- research conducted after the beginning of commercial production;
- research adapting an existing product or process to a particular customer's need;
- duplication of an existing product or process;
- surveys or studies;
- research relating to certain internal-use computer software;
- research conducted outside Illinois;
- research in the social sciences, arts, or humanities; or
- research funded by another person (or government entity).

**Definitions** “Qualifying expenses” are expenditures qualifying under IRC Section 41, that are attributable to research in Illinois, including certain payments to qualified organizations for basic research in Illinois.

“Qualifying expenses for increasing research activities in Illinois” are the excess of qualifying expenses incurred for the current tax year over qualifying expenses incurred for the base period.

“Base period” is the **three** tax periods immediately preceding the determination year.

**“Qualified research”** is research or experimental activities that create or improve a function, performance, reliability, or quality. Research must be performed in Illinois and be of a technical nature and be intended to be useful in the development of a new or improved business component held for sale, lease, license, or use by you in your business.

**Lines 24 through 27** – Follow the instructions on the form for the amount to write in Column A and Column B.

**Column A** – Write the average of the base period qualified expenses resulting from activities that were conducted in the **state of Illinois** and were included in the comparable lines on U.S. Form 6765, **either** Section A, Lines 1 and 2, and Lines 5 through 8, or Section B, Line 18 and 19, and Lines 23 through 26.

**Column B** – Write the current year qualified expenses resulting from activities that were conducted in the **state of Illinois** and were included in the comparable lines on U.S. Form 6765, **either** Section A, Lines 1 and 2, and Lines 5 through 8, or Section B, Lines 18 and 19, and Lines 23 through 26.

If you were **not** doing business in Illinois during one or more of the tax years included in the base period, use “0” as the factor for that tax year when computing the average base period qualified expenses.

**Note** If you were doing business in Illinois for less than an entire year during any tax year in the base period, the qualifying expenses (Lines 24 through 27) must be annualized as follows:

**qualified expenses x 365 ÷ number of days taxable by Illinois**

**Line 28 – Corporations only:** Write the total amount of research payments made to qualified organizations following the directions for Columns A and B.

**Line 29 and 30** – Follow the instructions on the form.

**Line 31** – Multiply Line 30 by 6.5 percent (.065), and write the result.

**Line 32** – Write your distributive share from an S corporation or partnership that was reported to you on Illinois Schedule K-1-P.

**Line 33** – Add the amounts on Lines 31 and 32 and write the result. This is your Research and Development Credit.

### **River Edge Redevelopment Zone Remediation Credit**

The River Edge Redevelopment Zone Remediation Credit allows a credit for tax years ending on or after December 31, 2006, for unreimbursed eligible remediation costs incurred in a Site Remediation Program under the Environmental Protection Act in a river edge development zone. You may claim the credit for costs deducted on your federal income tax return.

The credit cannot be taken by any taxpayer if the taxpayer or any related party caused or contributed to a release of regulated substances on, in, or under the site at which the otherwise eligible remediation costs were incurred.

To qualify for this credit, you must have received approval of the eligible remediation costs from the Illinois Environmental Protection Agency (IEPA) on the forms the IEPA will provide. You must attach a copy of the approval form to your return.

The credit is 25 percent (.25) of the amount of unreimbursed eligible remediation costs that were:

- in excess of \$100,000;
- approved by IEPA; and
- incurred in performing environmental remediation at a Site Remediation Program site located within a river edge redevelopment zone for which a “No Further Remediation” (NFR) letter was issued by IEPA during the taxable year and recorded by the recipient.

The credit cannot be passed through by a partnership to its partners or by a subchapter S corporation to its shareholders.

You may carry any excess credit forward for five years. Any unused credit and remaining carryforward period may be sold to a buyer as part of a sale of all or part of the remediation site for which the credit was granted. The seller must record the transfer of the

credit in the chain of title of the site and notify the director of the Illinois Department of Revenue, in writing, of the intent to sell the remediation site and of the amount of credit to be transferred.

**Line 34** –

**Column A** – Write the name of the river edge redevelopment zone in which the remediation site is located.

**Column B** – Write the total unreimbursed remediation costs approved by the IEPA for the site, minus \$100,000. If the total unreimbursed remediation costs approved by the IEPA for the site is \$100,000 or less, you are not entitled to a credit for the site.

**Column D** – Multiply the amount in Column B by 25 percent (.25).

**Line 35** – Write the total of any River Edge Redevelopment Zone Remediation Credit that was transferred to you. Attach a copy of the written notice of the transfer that the seller sent to the Department of Revenue.

**Line 36** – Add the amounts on Lines 34a through 34c, Column D, and Line 35. This is your total River Edge Redevelopment Zone Remediation Credit.

### **Ex-Felons Jobs Credit**

For tax years **beginning on or after January 1, 2007**, the Ex-Felons Jobs Credit is 5 percent of qualified wages paid during the taxable year to an employee who is a qualified ex-felon. The total credits for **all** tax years for wages paid to a particular ex-felon may not exceed \$600.

**Definitions** **“Qualified wages”** means wages you paid during the one-year period beginning with the date the ex-felon begins working for you. Only wages that are subject to unemployment tax under IRC Section 3306 qualify. This includes amounts in excess of the maximum taxable wage. Wages paid during any period for which you received federally funded payments for on-the-job training for the ex-felon do not qualify.

A **“qualified ex-felon”** means an Illinois resident

- who has been convicted of a felony other than a crime of violence as defined in Section 2 of the Crime Victims Compensation Act, a Class X felony, an offense for which probation is not allowed, a sex offense, or a crime of bodily harm, and
- who was sentenced to a period of incarceration in an Illinois adult correctional center, and
- who was hired by you within one year after being released from the adult correctional facility.

A person who has been convicted more than twice of a felony is **not** a qualified felon.

**Line 39** – For each ex-felon for whom you are claiming a credit:

**Column A** – Write the name of the qualified ex-felon.

**Column B** – Write the Social Security number of the qualified ex-felon.

**Column C** – Write the date you hired the qualified ex-felon.

**Column D** – Write the amount of qualified wages you paid to this ex-felon during the taxable year. Do not include any wages paid more than one year after the date of hiring.

**Column E** – Multiply the amount in Column D by 5 percent (.05).

**Column G** – If you claimed an Ex-Felon Jobs Tax Credit for this ex-felon in any prior year, write the total amount of credit claimed.

**Column H** – Subtract the amount in Column G from \$600. This amount cannot be less than zero.

**Column I** – Write the amount from Column E or the amount from Column H, whichever is less.

If you have more than three qualified ex-felon employees, attach a separate schedule in the same format as Illinois Schedule 1299-D. However, the total amount of credit from multiple schedules must be included on Line 41.

**Line 40** – Follow the instructions on the form.

**Line 41** – Add Lines 39a through 39c, Column I (including the amounts on any additional schedule you have attached) and Line 40. This is your total Ex-Felons Jobs Credit.

## ■ Veterans Jobs Credit

For tax years **beginning on or after January 1, 2007**, the Veterans Jobs Credit is 5 percent of qualified wages paid during the taxable year to an employee who is a qualified veteran. The credit **per year** for wages paid to a particular veteran may not exceed \$600.

- Definitions** A “**qualified veteran**” means an Illinois resident who
- was a member of the Armed Forces of the United States (including any reserve component) or of the Illinois National Guard,
  - served on active duty in connection with Operation Desert Storm, Operation Enduring Freedom, or Operation Iraqi Freedom,
  - has provided you with documentation showing that he or she was honorably discharged,
  - was initially hired by you on or after January 1, 2007, and
  - was employed by you at least 185 days during the tax year.

**Line 42** – For each veteran for whom you are claiming a credit:

**Column A** – Write the name of the qualified veteran.

**Column B** – Write the Social Security number of the qualified veteran.

**Column C** – Write the amount of qualified wages you paid to this veteran during the taxable year.

**Column D** – Multiply the amount in Column C by 5 percent (.05).

**Column F** – Write the amount from Column D or the amount from Column E, whichever is less.

If you have more than three qualified veteran employees, attach a separate schedule in the same format as Illinois Schedule 1299-D. However, the total amount of credit from multiple schedules must be included on Line 44.

**Line 43** – Follow the instructions on the form.

**Line 44** – Add Lines 42a through 42c, Column G (including the amounts on any additional schedule you have attached) and Line 43. This is your total Veterans Jobs Credit.

## ■ Total five-year credits

**Line 45** – Add Lines 38, 41, and 44. Write the result here and in Step 2, Line 20.

## Step 2: Figure your credit

This step allows you to figure the amount of credit you may use this year. Unused credit carryforwards available from previous years are used first, beginning with the oldest credit. Credits earned in the current tax year that may be carried for two or five years are used last, beginning with the two-year credits and ending with the five-year credits.

**Definitions** “**Unused credit carryforward**” refers to any credit amount that you earned in a previous year, less any credit that you applied to unpaid tax in subsequent tax years, and less any credit that has expired.

For example, if you earned a Dependent Care Assistance Program Credit in 2006 in the amount of \$5,000, and you used \$2,000 on your 2006 tax return, you had \$3,000 left to carry forward for two years. On your 2007 tax return, you used \$1,500. You now have \$1,500 left to use on your 2008 tax return. **This is your unused credit carryforward.** On your 2008, Illinois Schedule 1299-D, Step 2, Line 18, you would write \$1,500. If you are not able to use all \$1,500 on the 2008 return, you will forfeit the excess credit.

**Line 1** – Write the tax, after recapture of investment tax credit, from your Form

- IL-1120, Step 7, Line 47
- IL-1041, Step 6, Line 40, or
- IL-990-T, Step 5, Line 21.

**Lines 2 through 21** – Follow the instructions on the form.

**Lines 22a through 22i** – Follow the instructions on the form.

**Line 23** – Add Lines 22a through 22i. This is the amount of credit you may use this year. Write the amount here and on your Form

- IL-1120, Step 7, Line 48
- IL-1041, Step 6, Line 42, or
- IL-990-T, Step 5, Line 22.

## Step 3: Figure your credit available to be carried forward

**Lines 1 through 7** – Follow the instructions on the form.

**Attach** You must attach a copy of this Illinois Schedule 1299-D to your tax return. You should also keep a copy of this schedule in your files. You will use your completed Step 3 to complete next year’s Illinois Schedule 1299-D.

## Base Employment Calculation Worksheet

Use this worksheet to calculate the credit rate you should use if you have placed qualifying property in a river edge redevelopment zone for Step 1, Section B, Column G, Line 11. You should keep a copy of this worksheet in your files as documentation of your credit calculation. The department may request this information during a review or audit of your account.

**1** Write the number of covered workers from Line 1 of Illinois Department of Security Form UI-3/40, Employer Contribution and Wage Report, you filed for each month.

Month	A Current Year	B Preceding Year
1st	_____	_____
2nd	_____	_____
3rd	_____	_____
4th	_____	_____
5th	_____	_____
6th	_____	_____
7th	_____	_____
8th	_____	_____
9th	_____	_____
10th	_____	_____
11th	_____	_____
12th	_____	_____

**2** Write the total of each column.

**2** \_\_\_\_\_

**3** Divide the amount on Line 2 by the number of months used in that column. Round the result to six decimal places.

**3** \_\_\_\_\_

**4** Subtract Line 3, Column B, from Line 3, Column A. If the amount is zero or negative, write zero.

**4** \_\_\_\_\_

**5** Divide Line 4 by Line 3, Column B. If the amount is greater than .01, write .01. Otherwise, round the result to six decimal places and write that amount here.

**5** \_\_\_\_\_

**6** Multiply Line 5 by 0.5. Round to six decimal places and write the result here.

**6** \_\_\_\_\_

**7** Add Line 6 plus .005. Write the amount here and on Column G, Line 9, for each item of property placed in service in a river edge redevelopment zone.

**7** \_\_\_\_\_

