



Write your name as shown on your return.

Write your federal employer identification number (FEIN).

Read this information before completing this schedule:

What do I need to complete this Schedule?

To correctly complete 2012 Schedule 1299-D, you will need to refer to the 2011 Schedule 1299-D, Step 3, to calculate the amount of available credit carryforward that may be used on this 2012 Schedule 1299-D.

You will also need all certificates issued to you from the Department of Commerce and Economic Development or other agencies, any Schedules K-1-P or K-1-T issued to you by partnerships, S corporations, or trusts and estates, and any letters issued by the transferring taxpayer to the Department of Revenue documenting the sale or transfer of credits to you. See the instructions for a complete list of attachments.

Step 1: Figure your credits

Section A — Credits which can be carried for two years

TECH-PREP Youth Vocational Programs Credit

1 Write direct payroll expenses and amount for personal services. x .20 = 1

Dependent Care Assistance Program Credit

2 Write the expenses for on-site dependent care. x .05 = 2

3 Add Lines 1 and 2. Write this amount here and in Step 2, Line 12. This is the total of your credits that can be carried for two years. 3

Section B — Credits which can be carried for five years

Film Production Services Tax Credit

4 Write the amount of available credit from the Tax Credit Certificate you received from DCEO or that was transferred to you. See instructions. Attach DCEO certificate. 4

5 Write any distributive share of Film Production Services Tax Credit from partnerships and S corporations. Attach Schedule K-1-P. 5

6 Add Lines 4 and 5. This is your Film Production Services Tax Credit. 6

Employee Child Care Tax Credit (Form IL-1120 filers only)

7 Write the total start-up costs to provide the child care facility. x .30 = 7

8 Write the annual amount paid to provide the child care facility. x .05 = 8

9 Add Lines 7 and 8. This is your total Employee Child Care Tax Credit. 9

Jobs Tax Credit See specific instructions before completing.

Table with 6 columns: A Name of zone, B No. of employees this year, C No. of employees at end of base year, D Col. B minus Col. C, E No. of eligible employees included in Col. D, F Column E x \$500. Rows 10a, 10b, 10c.

d Add Column F, Lines 10a through 10c. This is your total Jobs Tax Credit. 10d

11 Add Lines 6, 9, and 10d. Write the total here and on Page 2, Line 12. 11

12 Write the amount from Page 1, Line 11. 12 _____

Enterprise Zone Investment Credit

	A	B	C	D	E	F	G	H
	Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used (see instr.)	Name of zone	Basis	Rate	Column F x Column G
13 a	_____	___/___	_____	_____	_____	_____	.005	a _____
b	_____	___/___	_____	_____	_____	_____	.005	b _____
c	_____	___/___	_____	_____	_____	_____	.005	c _____

14 Write any distributive share of Enterprise Zone Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 14 _____

15 Add Column H, Lines 13a through 13c, and Line 14. This is your **Enterprise Zone Investment Credit**. → 15 _____

River Edge Redevelopment Zone Investment Credit

	A	B	C	D	E	F	G	H
	Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used (see instr.)	Name of zone	Basis	Rate (see instr.)	Column F x Column G
16 a	_____	___/___	_____	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	_____	c _____

17 Write any distributive share of River Edge Redevelopment Zone Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 17 _____

18 Add Column H, Lines 16a through 16c, and Line 17. This is your **River Edge Redevelopment Zone Investment Credit**. → 18 _____

High Impact Business Investment Credit

	A	B	C	D	E	F	G
	Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used (see instructions)	Name of zone	Basis	Column F x .5% (.005)
19 a	_____	___/___	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	c _____

20 Add Column G, Lines 19a through 19c. This is your **High Impact Business Investment Credit**. → 20 _____

Tax Credit for Affordable Housing Donations

21 Write the total amount of your donation to eligible sponsors. _____ x .50 = 21 _____
Attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.

22 Write any distributive share of Tax Credit for Affordable Housing Donations from partnerships and S corporations or transferred to you by the donor. **Attach** Schedule(s) K-1-P. 22 _____

23 Add Lines 21 and 22. This is your **Tax Credit for Affordable Housing Donations**. → 23 _____

Economic Development for a Growing Economy (EDGE) Tax Credit

24 Write the amount of EDGE tax credit awarded to you for this tax year under your agreement with DCEO. **Attach** DCEO certificate. 24 _____

25 Write any distributive share of EDGE tax credit from partnerships and S corporations. **Attach** Sch. K-1-P. 25 _____

26 Add Lines 24 and 25. This is your **Economic Development for a Growing Economy (EDGE) Tax Credit**. → 26 _____

27 Add Lines 12, 15, 18, 20, 23 and 26. Write the total here and on Page 3, Line 28. 27 _____

28 Write the amount from Page 2, Line 27.

28 _____

Research and Development Credit (Qualifying expenses must be from research activities conducted in Illinois.)

Write the following:

29 Illinois wages for qualified services. See instructions.

30 Illinois cost of supplies

31 Illinois rental or lease costs of computers

32 65% (.65) of Illinois contract expenses

33 Illinois basic research payments to qualified organizations (corporations only)

Figure your credit:

34 Add Lines 29 through 33 of each column. Total Illinois qualifying expenses.

35 Subtract Column A, Line 34 from Column B, Line 34. If negative, write zero.

36 Multiply Line 35 by 6.5% (.065).

37 Write any distributive share of Research and Development Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P.

38 Add Lines 36 and 37. This is your **Research and Development Credit**.

A	B
Base period avg. expenses	This year's expenses

29	_____	29	_____
30	_____	30	_____
31	_____	31	_____
32	_____	32	_____
33	_____	33	_____
34	_____	34	_____
35	_____	35	_____
36	_____	36	_____
37	_____	37	_____
38	_____	38	_____

River Edge Redevelopment Zone Remediation Credit

	A Name of Zone	B Total unreimbursed remediation costs in excess of \$100,000	C Rate	D Column B x Column C
39 a	_____	_____	25% (.25)	a _____
b	_____	_____	25% (.25)	b _____
c	_____	_____	25% (.25)	c _____

Attach a copy of the certification issued by the Illinois Environmental Protection Agency.

40 Write the amount of River Edge Redevelopment Zone Remediation Credit transferred to you.

Attach a copy of the letter the seller issued to the Illinois Department of Revenue.

41 Add Column D, Lines 39a through 39c, and Line 40.

This is your total **River Edge Redevelopment Zone Remediation Credit**.

Ex-Felons Jobs Credit

	A Name	B SSN	C Date hired	D Qualifying wages	E Col. D x 5%	F Max credit amount	G Prior credit	H Col. F minus Col. G	I Write the lesser of Column E or H
42 a	_____	_____	/	_____	_____	\$600	_____	_____	a _____
b	_____	_____	/	_____	_____	\$600	_____	_____	b _____
c	_____	_____	/	_____	_____	\$600	_____	_____	c _____

43 Write any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. **Attach** Schedule K-1-P.

44 Add Column I, Lines 42a through 42c and Line 43. This is your total **Ex-Felons Jobs Credit**.

Veterans Jobs Credit See specific instructions before completing.

	A Name	B SSN	C Qualifying wages	D Column C x percentage <i>See instructions for Columns D and E.</i>	E Max credit amount	F Write the lesser of Column D or E
45 a	_____	_____	_____	_____	_____	a _____
b	_____	_____	_____	_____	_____	b _____
c	_____	_____	_____	_____	_____	c _____

46 Write any distributive share of Veterans Jobs Credit from partnerships and S corporations. **Attach** Schedule K-1-P.

47 Add Column F, Lines 45a through 45c and Line 46. This is your total **Veterans Jobs Credit**.

48 Add Lines 28, 38, 41, 44, and 47. Write the total here and on Page 4, Line 49.

49 Write the amount from Page 3, Line 48. 49 _____

■ **Student-Assistance Contribution Credit**

	A	B	C	D	E	F
	Name	SSN	Qualifying contribution amount	Column C x 25%	Max credit amount	Write the lesser of Column D or E
50	a _____	_____	_____	_____	\$500	a _____
	b _____	_____	_____	_____	\$500	b _____
	c _____	_____	_____	_____	\$500	c _____

51 Write any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. **Attach** Schedule K-1-P. 51 _____

52 Add Column F, Lines 50a through 50c and Line 51. This is your total **Student-Assistance Contribution Credit**. → 52 _____

■ **Angel Investment Credit**

53 Write the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 53 _____

54 Write any distributive share of Angel Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 54 _____

55 Add Lines 53 and 54. This is your **Angel Investment Credit**. → 55 _____

■ **New Markets Credit**

56 Write the amount of available credit from the Tax Credit Certificate you received from the DCEO. **Attach** DCEO certificate. 56 _____

57 Write any distributive share of New Markets Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 57 _____

58 Add Lines 56 and 57. This is your **New Markets Credit**. → 58 _____

■ **River Edge Historic Preservation Credit**

59 Write the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. **Attach** DCEO certificate. 59 _____

60 Write any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 60 _____

61 Add Lines 59 and 60. This is your **River Edge Historic Preservation Credit**. → 61 _____

■ **Live Theater Production Tax Credit**

62 Write the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. **Attach** DCEO certificate. 62 _____

63 Write any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 63 _____

64 Add Lines 62 and 63. This is your **Live Theater Production Tax Credit**. → 64 _____

■ **Hospital Credit**

65 Write the amount of real property taxes paid during the tax year on Illinois real property used for hospital purposes during the prior tax year. 65 _____

66 Write the cost of free or discounted services provided at Illinois locations during the tax year pursuant to the hospital's charitable financial assistance policy, measured at cost. 66 _____

67 Write the lesser of Line 65 or Line 66. This is your Hospital Credit before transfers. 67 _____

68 Write any amount of the credit on Line 67 you have transferred or intend to transfer. See instructions. 68 _____

69 Subtract Line 68 from Line 67. This amount cannot be less than zero. 69 _____

70 Write any distributive share of Hospital Credit from partnerships and S corporations or any amount transferred to you. **Attach** Schedule(s) K-1-P or a copy of the letter the seller or donator issued to the Illinois Department of Revenue. 70 _____

71 Add Lines 69 and 70. This is your **Hospital Credit**. → 71 _____

■ **Total five-year credits**

72 Add Lines 49, 52, 55, 58, 61, 64, and 71. Write this amount on Step 2, Line 20 72 _____

Section C — Credits which can be carried for ten years

■ Historic Preservation Credit

- 73** Write the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. **Attach** DCEO certificates. **73** _____
- 74** Write any distributive share of the Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. **74** _____
- 75** Add Lines 73 and 74. This is your **Historic Preservation Credit**. Write this amount here and on Step 2, Line 24. **→ 75** _____

Step 2: Figure your credit (See instructions before completing this Step.)

Note All line reference in this Step refer to Step 2 of this Schedule 1299-D, unless otherwise noted.

- 1 Write your total tax (see instructions). 1 _____
- 2 Write the amount of foreign tax credit from Form IL-1041, Schedule CR, Line 56 (Form IL-1041 filers only). 2 _____
- 3 Subtract Line 2 from Line 1. If the amount is zero or negative, write zero. → 3 _____
- 4 Write the amount from 2011 Schedule 1299-D, Step 3, Line 1. → 4 _____
- 5 Subtract Line 4 from Line 3. This amount may be negative. 5 _____
- 6 Write the amount from 2011 Schedule 1299-D, Step 3, Line 2. → 6 _____
- 7 If Line 5 is negative, write the amount from Line 6 as a negative number. Otherwise, subtract Line 6 from Line 5. 7 _____
- 8 Write the amount from 2011 Schedule 1299-D, Step 3, Line 3. → 8 _____
- 9 If Line 7 is negative, write the amount from Line 8 as a negative number. Otherwise, subtract Line 8 from Line 7. 9 _____
- 10 Write the amount from 2011 Schedule 1299-D, Step 3, Line 4. → 10 _____
- 11 If Line 9 is negative, write the amount from Line 10 as a negative number. Otherwise, subtract Line 10 from Line 9. 11 _____
- 12 Write the amount from Step 1, Section A, Line 3, of this Schedule 1299-D. 12 _____
- 13 If Line 11 is negative, write the amount from Line 12 as a negative number. Otherwise, subtract Line 12 from Line 11. 13 _____
- 14 Write the amount from 2011 Schedule 1299-D, Step 3, Line 5. → 14 _____
- 15 If Line 13 is negative, write the amount from Line 14 as a negative number. Otherwise, subtract Line 14 from Line 13. 15 _____
- 16 Write the amount from 2011 Schedule 1299-D, Step 3, Line 6. → 16 _____
- 17 If Line 15 is negative, write the amount from Line 16 as a negative number. Otherwise, subtract Line 16 from Line 15. 17 _____
- 18 Write the amount from 2011 Schedule 1299-D, Step 3, Line 7. → 18 _____
- 19 If Line 17 is negative, write the amount from Line 18 as a negative number. Otherwise, subtract Line 18 from Line 17. 19 _____
- 20 Write the amount from Step 1, Section B, Line 72, of this Schedule 1299-D. 20 _____
- 21 If Line 19 is negative, write the amount from Line 20 as a negative number. Otherwise, subtract Line 20 from Line 19. 21 _____
- 22 Write the amount from 2011 Schedule 1299-D, Step 3, Line 8. → 22 _____
- 23 If Line 21 is negative, write the amount from Line 22 as a negative number. Otherwise, subtract Line 22 from Line 21. 23 _____
- 24 Write the amount from Step 1, Section B, Line 75, of this Schedule 1299-D. 24 _____
- 25 If Line 23 is negative, write the amount from Line 24 as a negative number. Otherwise, subtract Line 24 from Line 23. 25 _____
- 26 Figure the amount of credit to use this year.
Note If the lesser number is negative, write zero.
 - a Write the lesser of Step 2, Line 3 or Line 4. a _____
 - b Write the lesser of Step 2, Line 5 or Line 6. b _____
 - c Write the lesser of Step 2, Line 7 or Line 8. c _____
 - d Write the lesser of Step 2, Line 9 or Line 10. d _____
 - e Write the lesser of Step 2, Line 11 or Line 12. e _____
 - f Write the lesser of Step 2, Line 13 or Line 14. f _____
 - g Write the lesser of Step 2, Line 15 or Line 16. g _____
 - h Write the lesser of Step 2, Line 17 or Line 18. h _____
 - i Write the lesser of Step 2, Line 19 or Line 20. i _____
 - j Write the lesser of Step 2, Line 21 or Line 22. j _____
 - k Write the lesser of Step 2, Line 23 or Line 24. k _____

- 27 Add Lines 26a through 26k. Write the result here and on your Form IL-1120, Line 48, IL-1041, Line 44, or IL-990-T, Line 22. 27 _____

Step 3: Figure your credit available to be carried forward

Retain a copy of this page in your files. You will need this to complete next year's Illinois Schedule 1299-D.

■ To figure each credit amount, STOP at the first applicable line for each credit.

Note → All line references in this Step refer to Step 2 of this Illinois Schedule 1299-D.

- 1 *Two-year credit carryforward* that is available for **one** more tax year.
 - If Line 9 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 7 is negative, write the amount from Line 8 here.
 - If Line 9 is negative, write that amount as a positive number here.1 _____
- 2 *Five-year credit carryforward* that is available for **one** more tax year
 - If Line 11 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 9 is negative, write the amount from Line 10 here.
 - If Line 11 is negative, write that amount as a positive number here.2 _____
- 3 *Two-year credit carryforward* that is available for the next **two** tax years.
 - If Line 13 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 11 is negative, write the amount from Line 12 here.
 - If Line 13 is negative, write that amount as a positive number here.3 _____
- 4 *Five-year credit carryforward* that is available for the next **two** tax years.
 - If Line 15 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 13 is negative, write the amount from Line 14 here.
 - If Line 15 is negative, write that amount as a positive number here.4 _____
- 5 *Five-year credit carryforward* that is available for the next **three** tax years.
 - If Line 17 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 15 is negative, write the amount from Line 16 here.
 - If Line 17 is negative, write that amount as a positive number here.5 _____
- 6 *Five-year credit carryforward* that is available for the next **four** tax years.
 - If Line 19 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 17 is negative, write the amount from Line 18 here.
 - If Line 19 is negative, write that amount as a positive number here.6 _____
- 7 *Five-year credit carryforward* that is available for the next **five** tax years.
 - If Line 21 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 19 is negative, write the amount from Line 20 here.
 - If Line 21 is negative, write that amount as a positive number here.7 _____
- 8 *Ten-year credit carryforward* that is available for the next **nine** tax years.
 - If Line 23 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 21 is negative, write the amount from Line 22 here.
 - If Line 23 is negative, write that amount as a positive number here.8 _____
- 9 *Ten-year credit carryforward* that is available for the next **ten** tax years.
 - If Line 25 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 23 is negative, write the amount from Line 24 here.
 - If Line 25 is negative, write that amount as a positive number here.9 _____