



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 2013 Schedule 1299-D, you will need to refer to the 2012 Schedule 1299-D, Step 3, to calculate the amount of available credit carryforward that may be used on this 2013 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 issued to you by partnerships or S corporations, 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

Enterprise Zone Investment Credit

Table with 8 columns: A Description of qualified property, B Date placed in service in Illinois (Month Year), C ACRS class, D New/Used (see instr.), E Name of zone, F Basis, G Rate, H Column F x Column G. Rows 10a, 10b, 10c.

11 Write any distributive share of Enterprise Zone Investment Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. 11

12 Add Column H, Lines 10a through 10c, and Line 11. This is your Enterprise Zone Investment Credit. 12

13 Add Lines 6, 9, and 12. Write the total here and on Page 2, Line 14. 13



14 Write the amount from Page 1, Line 13.



14 _____

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
15 a	_____	___/___	_____	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	_____	c _____

16 Write any distributive share of River Edge Redevelopment Zone Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 16 _____

17 Add Column H, Lines 15a through 15c, and Line 16. This is your **River Edge Redevelopment Zone Investment Credit**. → 17 _____

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)
18 a	_____	___/___	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	c _____

19 Add Column G, Lines 18a through 18c. This is your **High Impact Business Investment Credit**. → 19 _____

Tax Credit for Affordable Housing Donations

20 Write the total amount of your donation to eligible sponsors. _____ x .50 = 20 _____
Attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the City of Chicago.

21 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. 21 _____

22 Add Lines 20 and 21. This is your **Tax Credit for Affordable Housing Donations**. → 22 _____

Economic Development for a Growing Economy (EDGE) Tax Credit

23 Write the amount of EDGE tax credit awarded to you for this tax year under your agreement with DCEO. **Attach** DCEO certificate. 23 _____

24 Write any distributive share of EDGE tax credit from partnerships and S corporations. **Attach** Sch. K-1-P. 24 _____

25 Add Lines 23 and 24. This is your **Economic Development for a Growing Economy (EDGE) Tax Credit**. → 25 _____

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

	A	B
	Base period avg. expenses	This year's expenses
26 Write the following: 26 Illinois wages for qualified services. See instructions.	_____	_____
27 Illinois cost of supplies	_____	_____
28 Illinois rental or lease costs of computers	_____	_____
29 65% (.65) of Illinois contract expenses	_____	_____
30 Illinois basic research payments to qualified organizations (corporations only)	_____	_____
Figure your credit:		
31 Add Lines 26 through 30 of each column. Total Illinois qualifying expenses.	_____	_____
32 Subtract Column A, Line 31 from Column B, Line 31. If negative, write zero.		_____
33 Multiply Line 32 by 6.5% (.065).		_____
34 Write any distributive share of Research and Development Credit from partnerships and S corporations. Attach Schedule(s) K-1-P.		_____
35 Add Lines 33 and 34. This is your Research and Development Credit . →		_____
36 Add Lines 14, 17, 19, 22, 25, and 35. Write the total here and on Page 3, Line 37.		_____

37 Write the amount from Page 2, Line 36.

37 _____

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
38 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.

39 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.

39 _____

40 Add Column D, Lines 38a through 38c, and Line 39.

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

→ 40 _____

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
41 a	_____	_____	/	_____	_____	\$1,500	_____	_____	a _____
b	_____	_____	/	_____	_____	\$1,500	_____	_____	b _____
c	_____	_____	/	_____	_____	\$1,500	_____	_____	c _____

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

42 _____

43 Add Column I, Lines 41a through 41c and Line 42. This is your total **Ex-Felons Jobs Credit**.

→ 43 _____

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
44 a	_____	_____	_____	_____	_____	a _____
b	_____	_____	_____	_____	_____	b _____
c	_____	_____	_____	_____	_____	c _____

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

45 _____

46 Add Column F, Lines 44a through 44c and Line 45. This is your total **Veterans Jobs Credit**.

→ 46 _____

Student-Assistance Contribution Credit

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

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

48 _____

49 Add Column F, Lines 47a through 47c and Line 48.

This is your total **Student-Assistance Contribution Credit**.

→ 49 _____

50 Add Lines 37, 40, 43, 46, and 49. Write the total here and on Page 4, Line 51.

50 _____



51 Write the amount from Page 3, Line 50. 51 _____

■ **Angel Investment Credit**

52 Write the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 52 _____

53 Write any distributive share of Angel Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 53 _____

54 Add Lines 52 and 53. This is your **Angel Investment Credit**. → 54 _____

■ **New Markets Credit**

55 Write the amount of available credit from the Tax Credit Certificate you received from the DCEO. **Attach** DCEO certificate. 55 _____

56 Write any distributive share of New Markets Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 56 _____

57 Add Lines 55 and 56. This is your **New Markets Credit**. → 57 _____

■ **River Edge Historic Preservation Credit**

58 Write the amount of available credit from the Tax Credit Certificate you received from the DCEO. **Attach** DCEO certificate. 58 _____

59 Write any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 59 _____

60 Add Lines 58 and 59. This is your **River Edge Historic Preservation Credit**. → 60 _____

■ **Live Theater Production Tax Credit**

61 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. 61 _____

62 Write any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 62 _____

63 Add Lines 61 and 62. This is your **Live Theater Production Tax Credit**. → 63 _____

■ **Hospital Credit**

64 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. 64 _____

65 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. 65 _____

66 Write the lesser of Line 64 or Line 65. This is your Hospital Credit before transfers. 66 _____

67 Write any amount of the credit on Line 66 you have transferred or intend to transfer. **Attach** a written notice of the transfer. See instructions. 67 _____

68 Subtract Line 67 from Line 66. This amount cannot be less than zero. 68 _____

69 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 notice of transfer the seller or donator issued to the Illinois Department of Revenue. 69 _____

70 Add Lines 68 and 69. This is your **Hospital Credit**. → 70 _____

■ **Total five-year credits**

71 Add Lines 51, 54, 57, 60, 63, and 70. Write this amount on Step 2, Line 20 71 _____

Section C — Credits which can be carried for ten years

■ **Historic Preservation Credit**

72 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. 72 _____

73 Write any distributive share of the Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 73 _____

74 Add Lines 72 and 73. This is your **Historic Preservation Credit**. Write this amount here and on Step 2, Line 26. → 74 _____



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 2012 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 2012 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 2012 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 2012 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 2012 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 2012 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 2012 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 71, 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 2012 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 2012 Schedule 1299-D, Step 3, Line 9. → 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 Write the amount from Step 1, Section C, Line 74, of this Schedule 1299-D. 26 _____
- 27 If Line 25 is negative, write the amount from Line 26 as a negative number. Otherwise, subtract Line 26 from Line 25. 27 _____

28 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 _____
- l Write the lesser of Step 2, Line 25 or Line 26. l _____

29 Add Lines 28a through 28l. Write the result here and on your Form IL-1120, Line 48, IL-1041, Line 44, or IL-990-T, Line 22.

29 _____



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 **eight** 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 **nine** 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 _____
- 10 *Ten-year credit carryforward* that is available for the next **ten** tax years.
 - If Line 27 is positive or zero, write zero here. You do not have any credit from this year to carry.
 - If Line 25 is negative, write the amount from Line 26 here.
 - If Line 27 is negative, write that amount as a positive number here.10 _____

