



# 2019 Schedule 1299-D Instructions

## What's new for 2019?

- Public Act 101-31 creates the Data Center Construction Employment Tax Credit.
- Public Act 101-207
  - extends the Research and Development Credit to tax years ending prior to January 1, 2027 and
  - creates the Apprenticeship Education Expense Credit effective for tax years beginning on or after January 1, 2020.
- Public Act 101-178 extends the Film Production Services Tax Credit. The credit is not eligible for tax years beginning on or after January 1, 2027.

See Schedule 1299 Specific Instructions and Schedule 1299-I for more information about these credits.

## General Information

Complete this schedule if you are filing Form IL-1120, Corporation Income and Replacement Tax Return, Form IL-1041, Fiduciary Income and Replacement Tax Return, or Form IL-990-T, Exempt Organization Income and Replacement Tax Return, and are entitled to any of the credits listed on Schedule 1299-I, Income Tax Credits Information and Worksheets.

**This schedule must be completed if you earned or carried credits this year; even if you are not using the credits to offset current tax liability.**

If you are filing an Illinois **combined unitary** return, complete one Illinois Schedule 1299-D for the entire group. For each credit, you will need to complete at least one row on Schedule 1299-D, Step 2 for each unitary group member who received the credit. If a specific unitary member has received multiple, separate amounts of the same type of credit repeatedly over multiple tax years, complete multiple rows for that member and that credit on Schedule 1299-D, Step 2, one row for each tax year in which a separate amount was received.

*For example, unitary group member A (FEIN 12-3456789) earned \$300 of Film Production Services Credit during the tax year ending 12/31/19. Member B (FEIN 98-7654321) earned \$400 of Film Production Services Credit during the year ending 12/31/19. Complete Schedule 1299-D, Step 2 as follows:*

- enter "5" in Column A, "5000" in Column B, "2019-12" in Column C, "12-3456789" in Column D, and "300" in Columns E and G
- enter "5" in Column A, "5000" in Column B, "2019-12" in Column C, "98-7654321" in Column D, and "400" in Columns E and G

See Example 1 below.

## What must I attach?

**ATTACH: Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, if**

- you are a partner in a partnership or a shareholder in an S corporation, and you received a Schedule K-1-P from the partnership or S corporation showing an amount of credit that you may claim on your Schedule 1299-D. In order to claim amounts reported to you on a Schedule K-1-P, the tax year ending listed on the Schedule K-1-P you received must fall within your tax year.

**Note:** K-1-Ps are required as support for any credit being claimed that was distributed to the claiming entity by a partnership or S corporation. All income tax credits are distributable by partnerships and S corporations, **except:**

- TECH-PREP Youth Vocational Programs
- Dependent Care Assistance Program Tax
- Employee Child Care
- High Impact Business Investment

**ATTACH: Certificates issued by the Department of Commerce and Economic Opportunity (DCEO) if**

- you entered into an agreement with DCEO and DCEO issued a tax certificate to you indicating the name of the credit and the amount of the credit allowed in this taxable year; or
- you purchased or had credit transferred to you from another business and the credit purchase or transfer was approved by DCEO, who then issued you a tax certificate indicating the name of the credit and the amount of credit allowed in this taxable year.

**Note:** Any income tax credit administered by DCEO requires a copy of the certification to claim the credit. Those income tax credits **include:**

- Film Production Services
- Economic Development for a Growing Economy (EDGE)
- Angel Investment
- New Markets Development
- Live Theater Production
- Data Center Construction Employment
- Apprenticeship Education Expense (effective 01/01/2020)

See the **DCEO website** for a list of incentives (credits) and DCEO contact information.

**ATTACH: Certificates issued by the Illinois Department of Natural Resources (DNR) if**

- you entered into an agreement with DNR and
- DNR issued a tax certificate to you indicating the name of the credit and the amount of the credit allowed in this taxable year;

### EXAMPLE 1 -

A Years Left to Carry	B Credit Code	C IL Tax Year Credit Earned	D Identifying Number	E Credit Earned or Carried	F Distributive Share or Transfer	G Total Credit	H Calculation	I Credit Applied	J Credit Carryforward
5	5000	2019-12	12-3456789	300	0	300			
5	5000	2019-12	98-7654321	400	0	400			

**Note:** Any income tax credit administered by DNR requires a copy of the certification to claim the credit. Those income tax credits **include**:

- River Edge Historic Preservation
- Historic Preservation

See the [DNR website](#) for a list of credits and contact information.

**ATTACH: Any other documents required by the Illinois Department of Revenue and noted in these instructions or Schedule 1299-I.**

- If you claim the **Affordable Housing Donations** credit, you must attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.
- If you transferred the **Hospital** credit, attach a written notice of the transfer that you issued to the transferee. If you claim the **Hospital** credit because the credit was transferred to you, you must attach a copy of the written notice of the transfer that the seller or donor sent to the Illinois Department of Revenue. See the Schedule 1299-I specific instructions for the Hospital credit for the required written notice information.

**Failure to follow these instructions and attach required documentation will result in one or more of the following: a delay in the processing of your return, the disallowance of the credit, or the receipt of correspondence from the Department. You also may be required to submit further information to support your filing.**

## Should I round?

You must round the dollar amounts on Schedule 1299-D to whole-dollar amounts. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

## What if I need additional assistance or forms?

- Visit our website, [tax.illinois.gov](http://tax.illinois.gov), for assistance, forms or schedules.
- Write us at:  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19001**  
**SPRINGFIELD IL 62794-9001**
- Call **1 800 732-8866** or **217 782-3336** (TDD, telecommunications device for the deaf, at **1 800 544-5304**).
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.

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## Specific Instructions

All figures should be rounded to whole dollars. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

In order to claim amounts reported to you on an Illinois Schedule K-1-P, the tax year ending listed on the Illinois Schedule K-1-P you received must fall within your tax year.

### STEP 1 - Worksheet

Complete this step only if you earned the Research and Development income tax credit during your current tax year.

#### ■ Research and Development

Complete this step before entering any Research and Development credit earned in the current year in Step 2.

Complete the Research and Development Worksheet in Schedule 1299-I. Bring the corresponding amounts from Schedule 1299-I, Worksheet, Line 6, Columns A and B, to Schedule 1299-D, Step 1, Line 1, Columns A and B. Follow the instructions on Schedule 1299-D to calculate the amount to list in Step 2, Column E on the line that you enter "5" in Column A and Credit Code 5340 in Column B.

### STEP 2 - Figure your credits

You must list **all** credits that are available this year, including all carried forward credits, new credits, and distributive shares or transferred credits. This schedule must be completed if you earned or carried credits this year, even if you are not using the credits to offset current tax liability.

If you have more qualifying credits than space provided on Schedule 1299-D, attach additional Schedule(s) 1299-D and enter the total credit you may claim on your original Schedule 1299-D, Step 2, Line 18. **Do not enter the total on your additional schedules.**

Additionally, if you received more than one Schedule K-1-P for any eligible credit, add the amounts from all Schedules K-1-P for that credit and enter the total in Step 2, Column F on the line with that credit code on your Schedule 1299-D.

Follow the instructions below to complete Schedule 1299-D, Step 2, Columns A through D and Columns F through J. To determine the correct amount to list in Schedule 1299-D, Step 2, Column E, use the Schedule 1299-I instructions and worksheets.

**Lines 4 through 6** - Follow the instructions on the form.

### Lines 7 through 17 - Enter your credits

#### Column A - Years Left to Carry

**Note:** Any credit (*e.g.*, Apprenticeship Education Expense) that has no carryforward should be listed first on your Schedule 1299 and show 0 in Column A.

Write the maximum number of years the credit can be carried forward, regardless of whether there is or will be any credit available. For the first year the credit is claimed, enter 0, 2, 5, or 10 depending on the number of years the credit can be carried forward. For each succeeding year, subtract 1 from the amount listed in Column A in the previous year. For the last year the credit is carried forward, enter 0.

Using the four-digit code identified in the Column B instructions below and starting on Line 7, list your credits in the following order:

Credits that cannot be carried forward  
Two-year credits in last year of carryforward  
Five-year credits in last year of carryforward  
Ten-year credits in last year of carryforward  
These credits will have **0** in Column A

Two-year credits available to carry one more year  
Five-year credits available to carry one more year  
Ten-year credits available to carry one more year  
These credits will have **1** in Column A

Two-year credits available to carry two more years  
Five-year credits available to carry two more years  
Ten-year credits available to carry two more years  
These credits will have **2** in Column A

Five-year credits available to carry three more years  
Ten-year credits available to carry three more years  
These credits will have **3** in Column A

Five-year credits available to carry four more years  
 Ten-year credits available to carry four more years  
 These credits will have **4** in Column A

Five-year credits available to carry five more years  
 Ten-year credits available to carry five more years  
 These credits will have **5** in Column A

Ten-year credits available to carry six more years  
 These credits will have **6** in Column A

Ten-year credits available to carry seven more years  
 These credits will have **7** in Column A

Ten-year credits available to carry eight more years  
 These credits will have **8** in Column A

Ten-year credits available to carry nine more years  
 These credits will have **9** in Column A

Ten-year credits available to carry ten more years  
 These credits will have **10** in Column A

Column A should start with zero (credits with no carry forward then credits in the last year of credit availability for carryforward) and increase by year (if you have available credit in every year). If you have multiple credits with the same number of carryforward years, list them in ascending order by credit code within the zero-year, then two-year, then five-year and finally ten-year credits (see Column B instructions below for credit codes).

Applying the credits in this manner ensures that the credits are used in the correct order. Credits are applied based on the earliest expiration.

### Column B - Credit Code

Credit Code	Income Tax Credit Name
<b>Active Credits</b>	
0160	Apprenticeship Education Expense (effective for tax years beginning on or after 01/01/2020)
2000	TECH-PREP Youth Vocational Programs
2200	Dependent Care Assistance Program
5000	Film Production Services
5040	Employee Child Care (Corporate filers only)
5080	Enterprise Zone Investment
5220	High Impact Business Investment
5260	Affordable Housing Donations
5300	Economic Development for a Growing Economy (EDGE)
5340	Research and Development
5380	Wages Paid to Ex-Felons
5420	Student-Assistance Contributions
5460	Angel Investment
5500	New Markets Development
5540	River Edge Historic Preservation
5580	Live Theater Production
5620	Hospital
5660	Invest in Kids
5820	Data Center Construction Employment
1030	Historic Preservation

Credit Code	Income Tax Credit Name
<b>Expired Credits</b> , but can still be carried forward	
5390	Veterans Jobs (Credit earned in tax years beginning before January 1, 2015, for qualified veterans, and for tax years ending on or before December 31, 2016, for qualified unemployed veterans)
5530	River Edge Redevelopment Zone Investment (Credit earned in tax years beginning before July 12, 2016)
5550	River Edge Redevelopment Zone Remediation (Credit earned in tax years beginning before July 12, 2016)
5700	Natural Disaster (Credit earned in tax years beginning on or after January 1, 2017 and beginning prior to January 1, 2019)
1000	Historic Preservation (Credit earned in tax years ending on or before December 31, 2015)

### Column C - IL Tax Year Credit Earned

Write the four-digit year and two-digit month of your Illinois tax year ending during which the credit was first earned. Separate the year and the month with a dash (YYYY-MM). For example, if you first earned and received a Department of Commerce and Economic Opportunity (DCEO) certificate for an EDGE credit in August of 2016 and you are a fiscal filer with a tax year beginning July 1, 2016 and ending June 30, 2017, you will enter "2017-06" for this credit.

#### Note:

- If you are a 52/53-week filer, use the calendar or fiscal year-end date closest to your tax year-end date. For example, a 52/53-week filer has a year ending 12/27/2018 or 1/2/2019, would use 2018-12 for their tax year end date.
- If you are filing a short year return, use the last day of the month that your tax year end falls in to determine your Tax Year Credit Earned. For example, a short year return was filed for the period of 1/1/2019 - 2/15/2019 using a tax year end date of 2019-02.

### Column D - Identifying Number

- For non-unitary filers
  - If this is the year you **earned** the **Invest in Kids** credit, enter the certificate number from the Certificate of Receipt (COR) you received from the Scholarship Granting Organization (SGO). For amounts (credits) being carried forward leave this column blank.
  - If this is the year you **earned** the **Natural Disaster** credit, enter the certificate number from the Natural Disaster Income Tax Credit Certificate issued by your Township Assessor or Chief County Assessment Officer. For amounts (credits) being **carried forward** leave this column blank.
  - If you receive a **distributive share** of the Invest in Kids or Natural Disaster credits, you are not required to enter anything in Column D.
  - If you are claiming a credit for amounts **transferred** to you, write the FEIN of the entity that originally claimed the credit (the transferor).

### EXAMPLE 2 -

A	B	C	D	E	F	G	H	I	J
Years Left to Carry	Credit Code	IL Tax Year Credit Earned	Identifying Number	Credit Earned or Carried	Distributive Share or Transfer	Total Credit	Calculation	Credit Applied	Credit Carryforward
<u>5</u>	<u>5260</u>	<u>2019-12</u>	<u>55-6677889</u>	<u>0</u>	<u>500</u>	<u>500</u>			

- For unitary filers
  - If this is the first year you are **claiming** credit for Invest in Kids or Natural Disaster, enter the certificate number. For amounts (credits) being **carried forward** enter the FEIN of the member that originally earned the credit. For amounts received as a **distributive share or transfer**, enter the FEIN of the member claiming the credit.
  - If you are a unitary group and are claiming credits other than Invest in Kids or Natural Disaster in the year you first **earned** the credit, enter the FEIN of the unitary member that earned the credit. If you are claiming a credit for amounts **transferred** to you, write the FEIN of the unitary member to which the credit is being transferred (the transferee).

For example, annual filer Company X, whose FEIN is 11-2233445, received a \$500 transfer of Affordable Housing Donations Credit from Company Y, whose FEIN is 55-6677889. Since Company X is a non-unitary filer, complete Schedule 1299-D, Step 2 as follows:

- enter "5" in Column A, "5260" in Column B, "2019-12" in Column C, "55-6677889" in Column D, and "500" in Columns F and G

**Note:** If Company X was a member of a unitary group, then enter "11-2233445" in Column D.

See Example 2 on Page 3.

- All other credits leave this column blank.

### Column E - Credit Earned or Carried

- Use the instructions and worksheets in Schedule 1299-I to determine the correct amount of credit to report in this column.
- If you are carrying credit forward from **past years**, use your 2018 (and prior years, if needed) Schedule 1299-D to determine the correct information to list on your 2019 Schedule 1299-D.

The amount in column A, Years Left to Carry, should be determined by subtracting "1" from the number of years available to carry as indicated on the corresponding line of Step 2 of the 2018 Schedule.

In addition, if you are carrying a credit from Step 2 of the 2018 Schedule 1299-D, you must identify the particular credit and the year in which it was earned. Use the codes provided on this schedule to identify the credit.

For example, in 2019, annual-filer Company X earned a New Markets Development Credit of \$500. Company X is also carrying two separate New Markets Development Credits from the 2018 Schedule 1299-D. One was earned in 2014 and has \$300 remaining, and the other was earned in 2015 and has \$400 remaining. Enter this information in Step 2 of the 2019 Schedule 1299-D as follows:

- enter "0" in Column A, "5500" in Column B, "2014-12" in Column C, and "300" in Columns E and G
- enter "1" in Column A, "5500" in Column B, "2015-12" in Column C, and "400" in Columns E and G
- enter "5" in Column A, "5500" in Column B, "2019-12" in Column C, and "500" in Columns E and G

See Example 3 below.

**Keep a copy of Schedules 1299-I and 1299-D in your records. You may be asked to provide a copy of Schedule 1299-I as additional verification and you will use these schedules to complete your credit carryforward information on Schedule 1299-D next year.**

### Column F - Distributive Share or Transfer

Enter the sum of your distributive share of credits that were received from an S corporation or partnership on Schedule K-1-P **and** include any amount transferred to you by a taxpayer who earned the credit.

In order to claim the amount reported to you on a Schedule K-1-P the tax year ending listed on a Schedule K-1-P you received must fall within your tax year. If you report an amount in this column, include:

- a copy of the Schedule(s) K-1-P you received,
- a copy of the written notice of the transfer that the seller or donor received from the Department of Commerce and Economic Opportunity, or
- a copy of the written notice of the transfer that the seller or donor sent to the Illinois Department of Revenue.

If you receive more than one Schedule K-1-P with a distributive share of the same eligible credit, you should add the amounts from all Schedules K-1-P for that credit and enter the total on the corresponding line on Schedule 1299-D, Step 2, Column F.

If you are a unitary group and you are claiming distributive shares and/or credit transfers received by multiple unitary group members, complete a separate row on Schedule 1299-D, Step 2 for each credit type and for each unitary group member that received the distributive shares and/or transfers. On each row, list that member's FEIN in Column D, and enter the total sum of all distributive shares and/or transfers that member received for the specific credit identified in Column F.

#### EXAMPLE 3 -

A	B	C	D	E	F	G	H	I	J
Years Left to Carry	Credit Code	IL Tax Year Credit Earned	Identifying Number	Credit Earned or Carried	Distributive Share or Transfer	Total Credit	Calculation	Credit Applied	Credit Carryforward
0	5500	2014-12		300	0	300			
1	5500	2015-12		400	0	400			
5	5500	2019-12		500	0	500			

#### EXAMPLE 4 -

A	B	C	D	E	F	G	H	I	J
Years Left to Carry	Credit Code	IL Tax Year Credit Earned	Identifying Number	Credit Earned or Carried	Distributive Share or Transfer	Total Credit	Calculation	Credit Applied	Credit Carryforward
5	5000	2019-12	99-1188227	0	700	700			
5	5460	2019-12	12-3456789	0	500	500			
5	5660	2019-12	98-7654321	0	300	300			



For example, unitary group member A (FEIN 12-3456789) received \$500 in distributive shares for the Angel Investment Credit during the tax year ending 12/31/19. Member B (FEIN 98-7654321) received \$300 in distributive shares for the Invest in Kids Credit during the tax year ending 12/31/19. The COR Member C (FEIN 99-1188227) received \$300 in distributive shares and a \$400 credit transfer, both for the Film Production Services Credit, during the tax year ending 12/31/19. Complete Schedule 1299-D, Step 2 as follows:

- enter "5" in Column A, "5000" in Column B, "2019-12" in Column C, "99-1188227" in Column D, and "700" in Columns F and G
- enter "5" in Column A, "5460" in Column B, "2019-12" in Column C, "12-3456789" in Column D, and "500" in Columns F and G
- enter "5" in Column A, "5660" in Column B, "2019-12" in Column C, "98-7654321" in Column D, and "300" in Columns F and G

See Example 4 on Page 4.

Amounts in this column should only contain Distributive Shares of Credit reported on Schedule K-1-P or transfers of credit received in the current tax year. Otherwise Column F should be blank.

For subsequent years, the credit is carried forward and listed on Schedule 1299-D, Step 2, Column E.

**Note:** List **your** tax year ending as YYYY-MM in Column C. Do not list the tax year ending from Schedules K-1-P.

### Column G - Total Credit

Add Columns E and F for each line and enter in Column G.

### Column H - Calculation

In this step you are subtracting the income tax credit from the income tax due as follows:

- Subtract the amount on Line 7, Column G from the amount on Line 6 and enter the total on Line 7, Column H.
- Subtract the amount on Line 8, Column G from the amount on Line 7, Column H and enter the total on Line 8, Column H.
- Continue subtracting Column G of each line from Column H of the previous line and entering the amount in Column H until you have subtracted all available credits listed on this schedule (or additional schedules) or when the Column H amount becomes zero or a negative number.

**STOP** calculating when Column H becomes zero or negative. Do not enter any amounts in Column H below the line when Column H becomes zero or negative.

### Column I - Credit Applied

- If the amount in Column H is zero or positive, transfer Column G to Column I.
- If the amount in Column H is negative, add the negative amount in Column H to Column G and enter the total in Column I.
- If there is no amount in Column H, write "0" in Column I.

### Column J - Credit Carryforward

Figure your credit available to carryforward to next year.

- If the number in Column A is "0", write "0" in Column J. This is the final year that this credit may be used or carried regardless of any unused amount(s).
- If the number in Column A is "1" or greater, subtract Column I from Column G and enter the result in Column J. The amount in Column J is your credit available for carryforward to next year.

### Line 18 -

Total Column I. If Step 2, Line 6 and the Column I total are the same, enter that amount here. Otherwise, enter the lesser of Step 2, Line 6 or the Column I total on Line 18 of your original Schedule 1299-D. **Do not enter the total on your additional pages.**

**This is your Schedule 1299-D Credit.** Enter this amount on your Form IL-1120, Line 48, Form IL-1041, Line 46, or Form IL-990-T, Line 24.

**Keep a copy of Schedule 1299-D for your records and for use next year.**

## Examples

**Example 5.** Unitary group member A, whose FEIN is 12-3456789, earned \$400 of Film Production Services Credit during the tax year ending 12/31/19. Member B, whose FEIN is 98-7654321, received a distributive share of \$300 and a transfer of \$400, both for the Film Production Services Credit, during the year ending 12/31/19. Member B also received a distributive share for the same credit in tax year ending 12/31/18, and \$500 of that distributive share was not used on the 12/31/18 return and is available to carry to the 12/31/19 tax year. Complete Schedule 1299-D, Step 2 as follows:

- enter "4" in Column A, "5000" in Column B, "2018-12" in Column C, "98-7654321" in Column D, and "500" in Columns E and G
- enter "5" in Column A, "5000" in Column B, "2019-12" in Column C, "98-7654321" in Column D, and "700" in Columns F and G
- enter "5" in Column A, "5000" in Column B, "2019-12" in Column C, "12-3456789" in Column D, and "400" in Columns E and G

See Example 5 below.

### EXAMPLE 5 -

A Years Left to Carry	B Credit Code	C IL Tax Year Credit Earned	D Identifying Number	E Credit Earned or Carried	F Distributive Share or Transfer	G Total Credit	H Calculation	I Credit Applied	J Credit Carryforward
4	5000	2018-12	98-7654321	500	0	500			
5	5000	2019-12	98-7654321	0	700	700			
5	5000	2018-12	12-3456789	400	0	400			

**Example 6.** Unitary group Member A, whose FEIN is 12-3456789, earned \$400 and received \$200 in distributive shares, both for the Film Production Services Credit, during the tax year ending 12/31/19. Member A also earned \$500 in Live Theater Production Credit during 2019 and is carrying forward \$300 in Research and Development Credit that is remaining from a distributive share that was received during the tax year ending 12/31/17.

Member B, whose FEIN is 98-7654321, received a distributive share of \$300 and a transfer of \$400, both for the Hospital Credit, during the year ending 12/31/19. Member B is also carrying forward \$500 in Film Production Services Credit that is remaining from a distributive share that was received in tax year ending 12/31/18. Finally, Member B is carrying forward \$800 in Invest in Kids Credit that is remaining from the amount that was earned during the tax year ending 12/31/18. The certificate number that Member B received from the Scholarship Granting Organization (SGO) is 1111222233.

Member C, whose FEIN is 99-1188227, earned \$500 and received \$100 in distributive shares, both for the Research and Development Credit, during the tax year ending 12/31/19. Member C is carrying forward \$900 in Film Production Services Credit that is remaining from the amount that was earned during the tax year ending 12/31/15.

Complete Schedule 1299-D, Step 2 as follows:

- enter "0" in Column A, "5000" in Column B, "2015-12" in Column C, "99-1188227" in Column D, and "900" in Columns E and G
- enter "3" in Column A, "5340" in Column B, "2017-12" in Column C, "12-3456789" in Column D, and "300" in Columns E and G
- enter "4" in Column A, "5000" in Column B, "2018-12" in Column C, "98-7654321" in Column D, and "500" in Columns E and G
- enter "4" in Column A, "5660" in Column B, "2018-12" in Column C, "98-7654321" in Column D, and "800" in Columns E and G
- enter "5" in Column A, "5000" in Column B, "2019-12" in Column C, "12-3456789" in Column D, "400" in Column E, "200" in Column F, and "600" in Column G
- enter "5" in Column A, "5340" in Column B, "2019-12" in Column C, "99-1188227" in Column D, "500" in Column E, "100" in Column F, and "600" in Column G
- enter "5" in Column A, "5580" in Column B, "2019-12" in Column C, "12-3456789" in Column D, and "500" in Columns E and G
- enter "5" in Column A, "5620" in Column B, "2019-12" in Column C, "98-7654321" in Column D, and "700" in Columns F and G

See Example 6 below.

**EXAMPLE 6 -**

A Years Left to Carry	B Credit Code	C IL Tax Year Credit Earned	D Identifying Number	E Credit Earned or Carried	F Distributive Share or Transfer	G Total Credit	H Calculation	I Credit Applied	J Credit Carryforward
0	5000	2015-12	99-1188227	900	0	900			
3	5340	2017-12	12-3456789	300	0	300			
4	5000	2018-12	98-7654321	500	0	500			
4	5660	2018-12	98-7654321	800	0	800			
5	5000	2019-12	12-3456789	400	200	600			
5	5340	2019-12	99-1188227	500	100	600			
5	5580	2019-12	12-3456789	500	0	500			
5	5620	2019-12	98-7654321	0	700	700			