



Illinois Department of Revenue Schedule 1299-D

Attach to your Form IL-1120, IL-1041, or IL-990-T.

Income Tax Credits

For corporations and fiduciaries

Year ending

Month Year

Name as shown on your return

Federal employer identification no. (FEIN)

Section I

Part I — TECH-PREP Youth Vocational Programs Credit

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

Part II — Dependent Care Assistance Program Tax Credit

	A	B Rate	C Column A x Column B
2 Write the expenditures for on-site dependent care.	_____	5% (.05)	2 _____

Section II

Part I — Coal Research and Coal Utilization Investment Credits - Form IL-1120 filers only

	A Description of qualified equipment	B Date placed in service in Illinois Month Year	C Basis	D Column C x 5% (.05)
3 a	_____	___ / ___	_____	3a _____
b	_____	___ / ___	_____	3b _____
c	_____	___ / ___	_____	3c _____
4 Coal investment tax credit. Add Column D, Lines 3a through 3c.				4 _____
5 Write 20% (.20) of the amount donated during your tax year (see instructions).				5 _____
6 Coal investment credits. Add Lines 4 and 5.				6 _____

Part II — High Impact Business Investment Credit

	A Description of qualified property	B Date placed in service in Illinois Month Year	C ACRS class	D New/Used* *write state abbrev. where prev. used	E Name of foreign trade zone/sub-zone	F Basis	G Column F x .5% (.005)
7 a	_____	___ / ___	_____	_____	_____	_____	7a _____
b	_____	___ / ___	_____	_____	_____	_____	7b _____
c	_____	___ / ___	_____	_____	_____	_____	7c _____
8 High impact business investment credit. Add Column G, Lines 7a through 7c.							8 _____

Part III — Jobs Tax Credit

	A Name of enterprise zone or foreign trade zone/sub-zone	B No. of employees employed last year	C No. of employees at end of base year	D Column B minus Column C	E No. of eligible employees included in Column D	F Column E x \$500
9	_____	_____	_____	_____	_____	9 _____

Part IV — Enterprise Zone Investment Credit

	A Description of qualified property	B Date placed in service in Illinois Month Year	C ACRS class	D New/Used* *write state abbrev. where prev. used	E Name of enterprise zone	F Basis	G Column F x .5% (.005)
10 a	_____	___ / ___	_____	_____	_____	_____	10a _____
b	_____	___ / ___	_____	_____	_____	_____	10b _____
c	_____	___ / ___	_____	_____	_____	_____	10c _____
11 Write the distributive share of enterprise zone investment credit from partnerships and S corporations.							11 _____
12 Enterprise zone investment credit. Add Column G, Lines 10a through 10c, and Line 11.							12 _____

Part V — Training Expense Credit

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

Part VI — Research and Development Credit

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

Part VII — Environmental Remediation Tax Credit

A Total unreimbursed remediation costs	B Either \$100,000 threshold or name of enterprise zone where site is located	C Costs eligible for credit Column A - Column B	D Rate	E Column C x Column D
26			25% (.25)	26
27	Write the distributive share of environmental remediation tax credit from partnerships and S corporations.			27
28	Add Column E, Line 26 and Line 27.			28
29	Environmental remediation tax credit. Write the lesser of Line 28 or \$40,000.			29

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

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

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

A	B Rate	C Column A x Column B
33	30% (.30)	33
34	5% (.05)	34
35	Employee child care tax credit. Add Lines 33 and 34.	

Part X — Tax Credit for Affordable Housing Donations

A	B Rate	C Column A x Column B
36	50% (.50)	36
37		37
38	Tax credit for affordable housing donations. Add Lines 36 and 37.	

Part XI — Summary

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

