

Name as shown on your return _____

Social Security number _____

Section I

Part I — TECH-PREP Youth Vocational Programs Credit

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

Part II — Dependent Care Assistance Program Tax Credit

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

Section II

Part I — Enterprise Zone or Foreign Trade Zone/Sub-Zone Dividend Subtraction

A	B	C
Corporation's name	Name of enterprise or foreign trade zone/sub-zone	Dividend amount
3 a _____	_____	3a _____
b _____	_____	3b _____
c _____	_____	3c _____
4 Dividend subtraction. Add Column C, Lines 3a through 3c and write here and on your Form IL-1040, Line 9.4		_____

Part II — 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*	Name of foreign trade zone/sub-zone	Basis	Column F x .5% (.005)
5 a _____	____/____	_____	_____	_____	_____	5a _____
b _____	____/____	_____	_____	_____	_____	5b _____
c _____	____/____	_____	_____	_____	_____	5c _____
6 High impact business investment credit. Add Column G, Lines 5a through 5c.						6 _____

*If the property is used, write the abbreviation of the state in which the property was previously used.

Part III — Jobs Tax Credit

A	B	C	D	E	F
Name of enterprise zone or foreign trade zone/sub-zone	No. of employees employed last year	No. of employees at end of base year	Column B minus Column C	No. of eligible employees included in Column D	Column E x \$500
7 _____	_____	_____	_____	_____	7 _____

Part IV — Enterprise Zone 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*	Name of enterprise zone	Basis	Column F x .5% (.005)
8 a _____	____/____	_____	_____	_____	_____	8a _____
b _____	____/____	_____	_____	_____	_____	8b _____
c _____	____/____	_____	_____	_____	_____	8c _____
9 Write the distributive share of enterprise zone investment credit from partnerships and S corporations.						9 _____
10 Enterprise zone investment credit. Add Column G, Lines 8a through 8c and 9.						10 _____

*If the property is used, write the abbreviation of the state in which the property was previously used.

Part V — Training Expense Credit

A	B	C
Total training expenses	Rate	Column A x Column B
11 _____	1.6% (.016)	11 _____
12 Write the distributive share of training expense credit from partnerships and S corporations.		12 _____
13 Training expense credit. Add Column C, Lines 11 and 12.		13 _____

Part VI — Research and Development Credit

Note: Qualifying expenditures must be from research activities conducted in Illinois.

	A	B
	Base period avg. expenditures	This year's expenditures
14 Illinois wages for qualified services (see instructions)	14 _____	_____
15 Illinois cost of supplies	15 _____	_____
16 Illinois rental or lease costs of computers	16 _____	_____
17 65% (.65) of Illinois contract expenses	17 _____	_____
18 Illinois basic research payments to qualified organizations (corporations only)	18 _____	_____
19 Total Illinois qualifying expenditures. Add Lines 14 through 18 of each column.	19 _____	_____
20 Subtract Line 19, Column A, from Line 19, Column B. If zero or negative, STOP HERE. You do not qualify for this credit.	20 _____	_____
21 Research and development credit. Multiply Line 20 by 6.5% (.065).		21 _____

Part VII — Environmental Remediation Tax Credit

	A	B	C	D	E
	Total unreimbursed remediation costs	Either \$100,000 threshold or name of enterprise zone where site is located*	Costs eligible for credit Col. A - Col. B	Rate	Column C x Column D
22 _____				25% (.25)	22 _____
23 Write the lesser of Column E, Line 22 or \$40,000.					23 _____
24 Write the distributive share of environmental remediation credit from partnerships and S corporations.					24 _____
25 Environmental remediation credit. Add Column E, Lines 23 and 24.					25 _____

*If your site is located in an enterprise zone and certified by DCCA, you do not have to meet the \$100,000 threshold (see instructions).

Part VIII — Summary

26 Write your total tax from Form IL-1040, Line 16.	26 _____
27 Write the amount of credit for tax paid to other states from Form IL-1040, Line 19.	27 _____
28 Write the amount of credit for Illinois property tax from Form IL-1040, Line 20.	28 _____
29 Add Lines 27 and 28.	29 _____
30 Subtract Line 29 from Line 26 (cannot be less than zero).	30 _____
31 Write the amount of two-year credit carryforward from Schedule 1299-C of the previous year (see instructions).	31 _____
32 Subtract Line 31 from Line 30 (may be negative).	32 _____
33 Write the amount of five-year credit carryforward from Schedule 1299-C of the previous year (see instructions).	33 _____
34 If Line 32 is a positive amount, subtract Line 33 from Line 32 (may be negative). If Line 32 is zero or negative, write zero.	34 _____
35 Add Section I, Lines 1 and 2.	35 _____
36 If Line 34 is a positive amount, subtract Line 35 from Line 34 (may be negative). If Line 34 is zero or negative, write zero.	36 _____
37 Add Section II, Line 6; Column F, Line 7; Line 10; Line 13; Line 21; and Line 25.	37 _____
38 If Line 36 is a positive amount, subtract Line 37 from Line 36 (may be negative). If Line 36 is zero or negative, write zero.	38 _____
39 Compute the amount of excess credit available to be carried forward two years. STOP at the first applicable line below and if <ul style="list-style-type: none"> • Line 32 is a negative amount, add it as a positive amount to Line 35 and write the total here. • Line 32 is zero, write the amount from Line 35 here. • Lines 34 and 36 are zero, write the amount from Line 35 here. • Line 36 is a negative amount, write the amount as a positive amount here. • Line 36 is zero or a positive amount, write zero here and go to Line 40. You do not have any two-year credit available to carry forward. 	39 _____
40 Compute the amount of excess credit available to be carried forward five years. STOP at the first applicable line below and if <ul style="list-style-type: none"> • Line 32 is zero or a negative amount, add Lines 33 and 37 and write the total here. • Line 34 is a negative amount, add it as a positive amount to Line 37 and write the total here. • Line 34 is zero, write the amount from Line 37 here. • Lines 36 and 38 are zero or negative, write the amount from Line 37 here. • Line 38 is a negative amount, write the amount as a positive amount here. • Line 38 is zero or a positive amount, write zero here and go to Line 41. You do not have any five-year credit available to carry forward. 	40 _____
41 Compute the amount of credit to use this year. STOP at the first applicable line below and if <ul style="list-style-type: none"> • Line 30 is zero, write zero here. You are not able to use any of your credits this year. • Line 32 is zero or a negative amount, write the lesser of Line 30 or 31 here. • Line 34 is zero or a negative amount, add the lesser of Line 32 or 33 to Line 31 and write the total here. • Line 36 is zero or a negative amount, add the lesser of Line 34 or 35 to Lines 31 and 33 and write the total here. • Line 38 is greater than zero, add Lines 31, 33, 35, and 37 and write the total here. • Line 38 is a negative amount, add the lesser of Line 36 or 37 to Lines 31, 33, and 35 and write the total here and on your Form IL-1040, Line 21. 	41 _____