



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	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 — Coal Research and Coal Utilization Investment Credits — Corporations only

A	B	C	D
Description of qualified equipment	Date placed in service in Illinois Month Year	Basis	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	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)
7 a _____	____/____	_____	_____	_____	_____	7a _____
b _____	____/____	_____	_____	_____	_____	7b _____
c _____	____/____	_____	_____	_____	_____	7c _____
8 High impact business investment credit. Add Column G, Lines 7a through 7c.						8 _____

*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
9 _____	_____	_____	_____	_____	9 _____

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)
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 11.						12 _____

*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
13 _____	1.6% (.016)	13 _____
14 Write the distributive share of training expense credit from partnerships and S corporations.		
15 Training expense credit. Add Column C, Lines 13 and 14.		

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
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 zero or negative, STOP HERE. You do not qualify for this credit.	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	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
26 _____				25% (.25)	26 _____
27 Write the lesser of Column E, Line 26 or \$40,000.					27 _____
28 Write the distributive share of environmental remediation tax credit from partnerships and S corporations.					28 _____
29 Environmental remediation tax credit. Add Column E, Lines 27 and 28.					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 — Summary

33 Write your total tax (see instructions).	33	_____
34 Write the amount of foreign tax credit from IL-1041, Schedule CR, Line 8 (Form IL-1041 filers only).	34	_____
35 Subtract Line 34 from Line 33 (cannot be less than zero).	35	_____
36 Write the amount of two-year credit carryforward from Schedule 1299-D of the previous year (see instructions).	36	_____
37 Subtract Line 36 from Line 35 (may be negative).	37	_____
38 Write the amount of five-year credit carryforward from Schedule 1299-D of the previous year (see instructions).	38	_____
39 If Line 37 is a positive amount, subtract Line 38 from Line 37 (may be negative). If zero or negative, write zero.	39	_____
40 Add Section I, Lines 1 and 2.	40	_____
41 If Line 39 is a positive amount, subtract Line 40 from Line 39 (may be negative). If zero or negative, write zero.	41	_____
42 Add Section II, Line 6; Line 8; Column F, Line 9; Line 12; Line 15; Line 25; Line 29; and Line 32.	42	_____
43 If Line 41 is a positive amount, subtract Line 42 from Line 41 (may be negative). If zero or negative, write zero.	43	_____
44 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 37 is a negative amount, add it as a positive amount to Line 40 and write the total here. • Line 37 is zero, write the amount from Line 40 here. • Lines 39 and 41 are zero, write the amount from Line 40 here. • Line 41 is a negative amount, write the amount as a positive amount here. • Line 41 is zero or a positive amount, write zero here and go to Line 45. You do not have any two-year credit available to carry forward. 	44	_____
45 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 37 is zero or a negative amount, add Lines 38 and 42 and write the total here. • Line 39 is a negative amount, add it as a positive amount to Line 42 and write the total here. • Line 39 is zero, write the amount from Line 42 here. • Lines 41 and 43 are zero or negative, write the amount from Line 42 here. • Line 43 is a negative amount, write the amount as a positive amount here. • Line 43 is zero or a positive amount, write zero here and go to Line 46. You do not have any five-year credit available to carry forward. 	45	_____
46 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 35 is zero, write zero here. You are not able to use any of your credits this year. • Line 37 is zero or a negative amount, write the lesser of Line 35 or 36 here. • Line 39 is zero or a negative amount, add the lesser of Line 37 or 38 to Line 36 and write the total here. • Line 41 is zero or a negative amount, add the lesser of Line 39 or 40 to Lines 36 and 38 and write the total here. • Line 43 is greater than zero, add Lines 36, 38, 40, and 42 and write the total here. • Line 43 is a negative amount, add the lesser of Line 41 or 42 to Lines 36, 38, and 40 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. 	46	_____