37	Illinois
S	Sch

Section I

Section II

1

2

3 a

7 a

b

С

С

## **Department of Revenue** edule 1299-l

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

Year ending

Federal employer identification no. (FEIN)

**Income Tax Credits** For corporations and fiduciaries Month Year Name as shown on your return Part I — TECH-PREP Youth Vocational Programs Credit A Direct payroll expenditures and Column A x Column B R Rate amount for personal services rendered 20% (.20) 1 Part II — Dependent Care Assistance Program Tax Credit С В Column A x Column B Expenditures for on-site dependent care Rate 5% (.05) 2 Part I — Coal Research and Coal Utilization Investment Credits - Form IL-1120 filers only **D** Column C **x** 5% (.05) в С A Description of qualified equipment Date placed in service in Illinois Basis Month Year 3a \_\_\_/\_\_ b 3b / 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 в Е F Δ С D G Date placed in ACRS Name of foreign New/Used\* Description of qualified property Basis Column F x .5% (.005) service in Illinois class trade zone/sub-zone Month Year \_\_\_/\_\_\_ 7a 7b /\_\_\_\_\_/ 1 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 F С В D Е Α Name of enterprise zone or No. of employees No. of employees Column B No. of eligible employees Column E x \$500 foreign trade zone/sub-zone employed last year at end of base year minus Column C included in Column D

9						9 _	
Part IV — Enterprize Zone Investment Credit							
A	В	С	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	1					10a	
b	/					10b	
С	/					10c _	
11 Write the distributive share of	of enterprize zone	e investi	ment credit fro	m partnerships and S	corporations.	. 11 _	
<b>12 Enterprise zone investmer</b> *If the property is used, write the a					1.	12 _	
Part V — Training Expense	e Credit						

A	<b>B</b>	Column A	C
Total training expenses	Rate		x Column B
<ul> <li>13</li> <li>14 Write the distributive share of training experience</li> <li>15 Training expense credit. Add Column C, L</li> </ul>	<b>1.6% (.016)</b> se credit from partnerships and S corporations. ines 13 and 14.	13 14 15	

	rt VI — Research and Development Credit alifying expenditures must be from research activities conducted in Illinois.)	A Base period av			<b>B</b> This year's expenditures
•					This years experiateres
		6 7		-	······
		8		-	
		9			
	Illinois basic research payments to qualified organizations (corporations only) 2				
	Total Illinois qualifying expenditures. Add Lines 16 through 20 of each column. 2				
	Subtract Line 21, Column A, from Line 21, Column B.			-	
	If negative, write zero.			22	
	Multiply Line 22 by 6.5% (.065).				
	Write the distributive share of research and development credit from partner	ships and S co	prporations.		
	Research and development credit. Add Lines 23 and 24.	·	•		
Pa	rt VII — Environmental Remediation Tax Credit				
	A B C	r ara dit	D		E
	Total unreimbursed remediation costs         Either \$100,000 threshold or name of enterprise zone where site is located         Costs eligible fo Column A - Column A - Colum A - Colum A - Column A - Colum A - Column A - Column A - Col	umn B	Rate		Column C x Column D
26			25% (.25)	26 _	
27	Write the distributive share of environmental remediation tax credit from partne	erships and S c	• •		
28	Add Column E, Line 26 and Line 27.				
29	Environmental remediation tax credit. Write the lesser of Line 28 or \$40,0	00.			
Pa	rt VIII — Economic Development for a Growing Economy (ED	GE) Tax Cre	dit		
	Write the amount of EDGE tax credit awarded to you for this tax year under y			30	
	Write the distributive share of EDGE tax credit from partnerships and S corp				
	Economic development for a growing economy (EDGE) tax credit. Add		31.		
	rt IX — Employee Child Care Tax Credit - Form IL-1120 filers only				
	, A A A A A A A A A A A A A A A A A A A		<b>B</b> Rate		Column A 🗴 Column B
	Write the total start-up costs to provide the child care facility.		30% (.30)	33_	
	Write the annual amount paid to provide the child care facility.		5% (.05)		
35	Employee child care tax credit. Add Lines 33 and 34.			35_	
Pa	rt X — Summary				
36	Write your total tax (see instructions).			36 _	
37	Write the amount of foreign tax credit from IL-1041, Schedule CR, Line 8 (Fo	orm IL-1041 fil	ers only).	37 _	
38	Subtract Line 37 from Line 36 (cannot be less than zero).				
39	Write the amount of two-year credit carryforward from Schedule 1299-D of the pr	evious year (se	e instructions).	39 _	
40	Subtract Line 39 from Line 38 (may be negative).			40 _	
41	Write the amount of five-year credit carryforward from Schedule 1299-D of the pr	evious year (se	e instructions).	41	
42	If Line 40 is a positive amount, subtract Line 41 from Line 40 (may be negative). If	zero or negativ	e, write zero.	42 _	
43	Add Section I, Lines 1 and 2.			43 _	
44	If Line 42 is a positive amount, subtract Line 43 from Line 42 (may be negative). I	f zero or negativ	/e, write zero.	44 _	
	Add Section II, Line 6; Line 8; Column F, Line 9; Line 12; Line 15; Line 25; Line				
	If Line 44 is a positive amount, subtract Line 45 from Line 44 (may be negative). I		/e, write zero.	46 _	
	Compute the amount of excess credit available to be carried forward to	wo years.			
	<ul><li>STOP at the first applicable line below and if</li><li>Line 40 is a negative amount, add it as a positive amount to Line 43 and w</li></ul>	rite the total h	oro		
	<ul> <li>Line 40 is zero, write the amount from Line 43 here.</li> </ul>		0.0.		
	<ul> <li>Line 42 and 44 are zero, write the amount from Line 43 here.</li> </ul>				
	<ul> <li>Line 44 is a negative amount, write the amount as a positive amount here.</li> </ul>				
	<ul> <li>Line 44 is zero or a positive amount, write zero here and go to Line 48. You two-year credit available to carry forward.</li> </ul>	u do not have	any		
48	Compute the amount of excess credit available to be carried forward fi	ve vears.		47_	
	<b>STOP</b> at the first applicable line below and if	, jourer			
	<ul> <li>Line 40 is zero or a negative amount, add Lines 41 and 45 and write the to</li> </ul>				
	<ul> <li>Line 42 is a negative amount, add it as a positive amount to Line 45 and w</li> <li>Line 42 is zero, write the amount from Line 45 hero.</li> </ul>	rite the total h	ere.		
	<ul> <li>Line 42 is zero, write the amount from Line 45 here.</li> <li>Lines 44 and 46 are zero or negative, write the amount from Line 45 here.</li> </ul>				
	<ul> <li>Lines 44 and 40 are zero of negative, write the amount from Line 43 here.</li> <li>Line 46 is a negative amount, write the amount as a positive amount here.</li> </ul>				
	<ul> <li>Line 46 is zero or a positive amount, write zero here and go to Line 49. You</li> </ul>		any		
	five-year credit available to carry forward.		-	48 _	
	Compute the amount of credit to use this year. STOP at the first applicat		and if		
	<ul> <li>Line 38 is zero, write zero here. You are not able to use any of your credits th</li> <li>Line 40 is zero or a negative amount, wrte the lesser of Lines 38 or 39 here.</li> </ul>	is yedi.			
	<ul> <li>Line 40 is zero or a negative amount, whe the lesser of Lines so of 39 here.</li> <li>Line 42 is zero or a negative amount, add the lesser of Line 40 or Line 41 to</li> </ul>	Line 39 and w	rite the total h	ere.	
	<ul> <li>Line 44 is zero or a negative amount, add the lesser of Line 42 or 43 to Lines</li> </ul>	s 39 and 41 an			re.
	<ul> <li>Line 46 is greater than zero, add Lines 39, 41, 43, and 45 and write the tot</li> </ul>	tal here.			
	<ul> <li>Line 46 is a negative amount, add the lesser of Line 44 or 45 to Lines 39, 41 total here and on your IL-1120, Part V, Line 4a; IL-1041, Part IV, Line 4b; or II</li> </ul>			49	
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Schedule 1299-D Back (R-12/00)