



Enter your name as shown on your return.

Enter your federal employer identification number (FEIN).

Read this information before completing this schedule:

What do I need to complete this Schedule?

To correctly complete this 2016 Schedule 1299-D, you need to refer to Step 3 of the 2015 Schedule 1299-D to calculate the amount of available credit carryforward that may be used on this 2016 Schedule 1299-D.

You also will need all certificates issued to you from the Department of Commerce and Economic Opportunity (DCEO) or other agencies, any Schedules K-1-P issued to you by partnerships or S corporations, and any letters issued by the transferring taxpayer to the Department of Revenue documenting the sale or transfer of credits to you.

Step 1: Figure your credits

Section A — Credits which can be carried for two years

TECH-PREP Youth Vocational Programs Credit

1 Enter direct payroll expenses and amount for personal services. x .20 = 1

Dependent Care Assistance Program Credit

2 Enter the expenses for on-site dependent care. x .05 = 2

3 Add Lines 1 and 2. Enter this amount here and in Step 2, Line 12. This is the total of your credits that can be carried for two years. 3

Section B — Credits which can be carried for five years

Film Production Services Tax Credit

4 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO or that was transferred to you. See instructions. Attach DCEO certificate. 4

5 Enter any distributive share of Film Production Services Tax Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. 5

6 Add Lines 4 and 5. This is your Film Production Services Tax Credit. 6

Employee Child Care Tax Credit (Form IL-1120 filers only)

7 Enter the total start-up costs to provide the child care facility. x .30 = 7

8 Enter the annual amount paid to provide the child care facility. x .05 = 8

9 Add Lines 7 and 8. This is your total Employee Child Care Tax Credit. 9

Enterprise Zone Investment Credit

Table with 8 columns: A (Description of qualified property), B (Date placed in service in Illinois), C (ACRS class), D (New/Used), E (Name of zone), F (Basis), G (Rate), H (Column F x Column G). Rows 10a, 10b, 10c.

11 Enter any distributive share of Enterprise Zone Investment Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. 11

12 Add Column H, Lines 10a through 10c, and Line 11. This is your Enterprise Zone Investment Credit. 12

13 Add Lines 6, 9, and 12. Enter the total here and on Page 2, Line 14. 13



14 Enter the amount from Page 1, Line 13.

14 _____

River Edge Redevelopment Zone Investment Credit

Note If your tax year begins on or after July 12, 2016, do not complete Lines 15a through 15c. See the instructions for more information.

| A | B | C | D | E | F | G | H |
|-----------------------------------|--|------------|-----------------------|--------------|-------|-------------------|---------------------|
| Description of qualified property | Date placed in service in Illinois Month Year | ACRS class | New/Used (see instr.) | Name of zone | Basis | Rate (see instr.) | Column F x Column G |
| 15 a _____ | ___ / ___ | _____ | _____ | _____ | _____ | _____ | a _____ |
| b _____ | ___ / ___ | _____ | _____ | _____ | _____ | _____ | b _____ |
| c _____ | ___ / ___ | _____ | _____ | _____ | _____ | _____ | c _____ |

16 Enter any distributive share of River Edge Redevelopment Zone Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 16 _____

17 Add Column H, Lines 15a through 15c, and Line 16. This is your **River Edge Redevelopment Zone Investment Credit**. → 17 _____

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 (see instructions) | Name of zone | Basis | Column F x .5% (.005) |
| 18 a _____ | ___ / ___ | _____ | _____ | _____ | _____ | a _____ |
| b _____ | ___ / ___ | _____ | _____ | _____ | _____ | b _____ |
| c _____ | ___ / ___ | _____ | _____ | _____ | _____ | c _____ |

19 Add Column G, Lines 18a through 18c. This is your **High Impact Business Investment Credit**. → 19 _____

Tax Credit for Affordable Housing Donations

20 Enter the total amount of your donation to eligible sponsors here. _____ x .50 = 20 _____
Attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.

21 Enter any distributive share of Tax Credit for Affordable Housing Donations from partnerships and S corporations or transferred to you by the donor. **Attach** Schedule(s) K-1-P. 21 _____

22 Add Lines 20 and 21. This is your **Tax Credit for Affordable Housing Donations**. → 22 _____

Economic Development for a Growing Economy (EDGE) Tax Credit

23 Enter the amount of EDGE Tax Credit awarded to you for this tax year under your agreement with DCEO. **Attach** DCEO certificate. 23 _____

24 Enter any distributive share of EDGE Tax Credit from partnerships and S corporations. **Attach** Sch. K-1-P. 24 _____

25 Add Lines 23 and 24. This is your **EDGE Tax Credit**. → 25 _____

River Edge Redevelopment Zone Remediation Credit

Note If your tax year begins on or after July 12, 2016, do not complete Lines 26a through 28. See the instructions for more information.

| A | B | C | D |
|--------------|---|-----------|---------------------|
| Name of Zone | Total unreimbursed remediation costs in excess of \$100,000 | Rate | Column B x Column C |
| 26 a _____ | _____ | 25% (.25) | a _____ |
| b _____ | _____ | 25% (.25) | b _____ |
| c _____ | _____ | 25% (.25) | c _____ |

Attach a copy of the certification issued by the Illinois Environmental Protection Agency.

27 Enter the amount of River Edge Redevelopment Zone Remediation Credit transferred to you. **Attach** a copy of the letter the seller issued to the Illinois Department of Revenue. 27 _____

28 Add Column D, Lines 26a through 26c, and Line 27. This is your total **River Edge Redevelopment Zone Remediation Credit**. → 28 _____

29 Add Lines 14, 17, 19, 22, 25, and 28. Enter the total here and on Page 3, Line 30. 29 _____



30 Enter the amount from Page 2, Line 29.

30 _____

Ex-Felons Jobs Credit

| | A Name | B SSN | C Date hired | D Qualified wages | E Col. D x 5% (.05) | F Max credit amount | G Prior credit | H Col. F minus Col. G | I Enter the lesser of Column E or H |
|------|-----------|----------|-----------------|----------------------|------------------------|------------------------|-------------------|--------------------------|--|
| 31 a | _____ | _____ | ___ / ___ | _____ | _____ | \$1,500 | _____ | _____ | a _____ |
| b | _____ | _____ | ___ / ___ | _____ | _____ | \$1,500 | _____ | _____ | b _____ |
| c | _____ | _____ | ___ / ___ | _____ | _____ | \$1,500 | _____ | _____ | c _____ |

32 Enter any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 32 _____

33 Add Column I, Lines 31a through 31c and Line 32. This is your total **Ex-Felons Jobs Credit**. → 33 _____

Veterans Jobs Credit See specific instructions before completing.

Note If your tax year ends after December 31, 2016, do not complete Lines 34a through 34c. See the instructions for more information.

| | A Name | B SSN | C Qualified wages | D Column C x 20% (.20) | E Max credit amount | F Enter the lesser of Column D or E |
|------|-----------|----------|----------------------|---------------------------|------------------------|--|
| 34 a | _____ | _____ | _____ | _____ | \$5,000 | a _____ |
| b | _____ | _____ | _____ | _____ | \$5,000 | b _____ |
| c | _____ | _____ | _____ | _____ | \$5,000 | c _____ |

35 Enter any distributive share of Veterans Jobs Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 35 _____

36 Add Column F, Lines 34a through 34c and Line 35. This is your total **Veterans Jobs Credit**. → 36 _____

Student-Assistance Contribution Credit

| | A Name | B SSN | C Qualified contribution amount | D Column C x 25% (.25) | E Max credit amount | F Enter the lesser of Column D or E |
|------|-----------|----------|------------------------------------|---------------------------|------------------------|--|
| 37 a | _____ | _____ | _____ | _____ | \$500 | a _____ |
| b | _____ | _____ | _____ | _____ | \$500 | b _____ |
| c | _____ | _____ | _____ | _____ | \$500 | c _____ |

38 Enter any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 38 _____

39 Add Column F, Lines 37a through 37c and Line 38. This is your total **Student-Assistance Contribution Credit**. → 39 _____

Angel Investment Credit

40 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 40 _____

41 Enter any distributive share of Angel Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 41 _____

42 Add Lines 40 and 41. This is your **Angel Investment Credit**. → 42 _____

New Markets Credit

43 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 43 _____

44 Enter any distributive share of New Markets Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 44 _____

45 Add Lines 43 and 44. This is your **New Markets Credit**. → 45 _____

46 Add Lines 30, 33, 36, 39, 42, and 45. Enter the total here and on Page 4, Line 47. 46 _____



47 Enter the amount from Page 3, Line 46. 47 _____

■ **River Edge Historic Preservation Credit**

48 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 48 _____

49 Enter any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 49 _____

50 Add Lines 48 and 49. This is your **River Edge Historic Preservation Credit**. → 50 _____

■ **Live Theater Production Tax Credit**

51 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO or the amount transferred to you. **Attach** DCEO certificate. 51 _____

52 Enter any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 52 _____

53 Add Lines 51 and 52. This is your **Live Theater Production Tax Credit**. → 53 _____

■ **Hospital Credit**

Note → If your tax year **begins** on or after June 14, 2017,
• enter zero on Lines 54 through 58, and
• include on Line 59 only the portion which was distributed to you on Schedule K-1-P. Do not include any amount sold or donated to you.
See the instructions for more information.

54 Enter the amount of real property taxes paid during the tax year on Illinois real property used for hospital purposes during the prior tax year. 54 _____

55 Enter the cost of free or discounted services provided at Illinois locations during the tax year pursuant to the hospital's charitable financial assistance policy, measured at cost. 55 _____

56 Enter the lesser of Line 54 or Line 55. This is your Hospital Credit before transfers. 56 _____

57 Enter any amount of the credit on Line 56 you have transferred or intend to transfer. **Attach** a written notice of the transfer. See instructions. 57 _____

58 Subtract Line 57 from Line 56. This amount cannot be less than zero. 58 _____

59 Enter any distributive share of Hospital Credit from partnerships and S corporations or any amount transferred to you. **Attach** Schedule(s) K-1-P or a copy of the notice of transfer the seller or donator issued to the Illinois Department of Revenue. 59 _____

60 Add Lines 58 and 59. This is your **Hospital Credit**. → 60 _____

■ **Total five-year credits**

61 Add Lines 47, 50, 53, and 60. Also include the amount of 2016 Research and Development Credit you are claiming from your supplemental Schedule 1299-D (R&D), Line 10, if applicable. See instructions. Enter this amount on Step 2, Line 20. 61 _____



Step 2: Figure your credit (See instructions before completing this Step.)

Note → All line references in this step refer to Step 2 of this Schedule 1299-D, unless otherwise noted.

- | | | | |
|----|---|------|-------|
| 1 | Enter your total tax (see instructions). | 1 | _____ |
| 2 | Enter the amount of foreign tax credit from Form IL-1041, Schedule CR, Line 59 (Form IL-1041 filers only). | 2 | _____ |
| 3 | Subtract Line 2 from Line 1. If the amount is zero or negative, enter zero. | → 3 | _____ |
| 4 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 1. | → 4 | _____ |
| 5 | Subtract Line 4 from Line 3. This amount may be negative. | 5 | _____ |
| 6 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 2. | → 6 | _____ |
| 7 | If Line 5 is negative, enter the amount from Line 6 as a negative number. Otherwise, subtract Line 6 from Line 5. | 7 | _____ |
| 8 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 3. | → 8 | _____ |
| 9 | If Line 7 is negative, enter the amount from Line 8 as a negative number. Otherwise, subtract Line 8 from Line 7. | 9 | _____ |
| 10 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 4. | → 10 | _____ |
| 11 | If Line 9 is negative, enter the amount from Line 10 as a negative number. Otherwise, subtract Line 10 from Line 9. | 11 | _____ |
| 12 | Enter the amount from Step 1, Section A, Line 3, of this Schedule 1299-D. | 12 | _____ |
| 13 | If Line 11 is negative, enter the amount from Line 12 as a negative number. Otherwise, subtract Line 12 from Line 11. | 13 | _____ |
| 14 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 5. | → 14 | _____ |
| 15 | If Line 13 is negative, enter the amount from Line 14 as a negative number. Otherwise, subtract Line 14 from Line 13. | 15 | _____ |
| 16 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 6. | → 16 | _____ |
| 17 | If Line 15 is negative, enter the amount from Line 16 as a negative number. Otherwise, subtract Line 16 from Line 15. | 17 | _____ |
| 18 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 7. | → 18 | _____ |
| 19 | If Line 17 is negative, enter the amount from Line 18 as a negative number. Otherwise, subtract Line 18 from Line 17. | 19 | _____ |
| 20 | Enter the amount from Step 1, Section B, Line 61, of this Schedule 1299-D. | 20 | _____ |
| 21 | If Line 19 is negative, enter the amount from Line 20 as a negative number. Otherwise, subtract Line 20 from Line 19. | 21 | _____ |
| 22 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 8. | → 22 | _____ |
| 23 | If Line 21 is negative, enter the amount from Line 22 as a negative number. Otherwise, subtract Line 22 from Line 21. | 23 | _____ |
| 24 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 9. | → 24 | _____ |
| 25 | If Line 23 is negative, enter the amount from Line 24 as a negative number. Otherwise, subtract Line 24 from Line 23. | 25 | _____ |
| 26 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 10. | → 26 | _____ |
| 27 | If Line 25 is negative, enter the amount from Line 26 as a negative number. Otherwise, subtract Line 26 from Line 25. | 27 | _____ |
| 28 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 11. | → 28 | _____ |
| 29 | If Line 27 is negative, enter the amount from Line 28 as a negative number. Otherwise, subtract Line 28 from Line 27. | 29 | _____ |
| 30 | Enter the amount from 2015 Schedule 1299-D, Step 3, Line 12. | → 30 | _____ |
| 31 | If Line 29 is negative, enter the amount from Line 30 as a negative number. Otherwise, subtract Line 30 from Line 29. | 31 | _____ |

32 Figure the amount of credit to use this year.

Note → If the lesser number is negative, enter zero.

- | | | | |
|---|---|---|-------|
| a | Enter the lesser of Step 2, Line 3 or Line 4. | a | _____ |
| b | Enter the lesser of Step 2, Line 5 or Line 6. | b | _____ |
| c | Enter the lesser of Step 2, Line 7 or Line 8. | c | _____ |
| d | Enter the lesser of Step 2, Line 9 or Line 10. | d | _____ |
| e | Enter the lesser of Step 2, Line 11 or Line 12. | e | _____ |
| f | Enter the lesser of Step 2, Line 13 or Line 14. | f | _____ |
| g | Enter the lesser of Step 2, Line 15 or Line 16. | g | _____ |
| h | Enter the lesser of Step 2, Line 17 or Line 18. | h | _____ |
| i | Enter the lesser of Step 2, Line 19 or Line 20. | i | _____ |
| j | Enter the lesser of Step 2, Line 21 or Line 22. | j | _____ |
| k | Enter the lesser of Step 2, Line 23 or Line 24. | k | _____ |
| l | Enter the lesser of Step 2, Line 25 or Line 26. | l | _____ |
| m | Enter the lesser of Step 2, Line 27 or Line 28. | m | _____ |
| n | Enter the lesser of Step 2, Line 29 or Line 30. | n | _____ |

33 Add Lines 32a through 32n. Enter the result here and on your Form IL-1120, Line 48, IL-1041, Line 46, or IL-990-T, Line 22.

33 _____



Step 3: Figure your credit available to be carried forward

Retain a copy of this page in your files. You will need this to complete next year's Illinois Schedule 1299-D.

■ To figure each credit amount, STOP at the first applicable line for each credit.

Note → All line references in this step refer to Step 2 of this Illinois Schedule 1299-D.

- 1 *Two-year credit carryforward* that is available for **one** more tax year.
 - If Line 9 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 7 is negative, enter the amount from Line 8 here.
 - If Line 9 is negative, enter that amount as a positive number here.1 _____
- 2 *Five-year credit carryforward* that is available for **one** more tax year.
 - If Line 11 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 9 is negative, enter the amount from Line 10 here.
 - If Line 11 is negative, enter that amount as a positive number here.2 _____
- 3 *Two-year credit carryforward* that is available for the next **two** tax years.
 - If Line 13 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 11 is negative, enter the amount from Line 12 here.
 - If Line 13 is negative, enter that amount as a positive number here.3 _____
- 4 *Five-year credit carryforward* that is available for the next **two** tax years.
 - If Line 15 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 13 is negative, enter the amount from Line 14 here.
 - If Line 15 is negative, enter that amount as a positive number here.4 _____
- 5 *Five-year credit carryforward* that is available for the next **three** tax years.
 - If Line 17 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 15 is negative, enter the amount from Line 16 here.
 - If Line 17 is negative, enter that amount as a positive number here.5 _____
- 6 *Five-year credit carryforward* that is available for the next **four** tax years.
 - If Line 19 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 17 is negative, enter the amount from Line 18 here.
 - If Line 19 is negative, enter that amount as a positive number here.6 _____
- 7 *Five-year credit carryforward* that is available for the next **five** tax years.
 - If Line 21 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 19 is negative, enter the amount from Line 20 here.
 - If Line 21 is negative, enter that amount as a positive number here.7 _____
- 8 *Ten-year credit carryforward* that is available for the next **five** tax years.
 - If Line 23 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 21 is negative, enter the amount from Line 22 here.
 - If Line 23 is negative, enter that amount as a positive number here.8 _____
- 9 *Ten-year credit carryforward* that is available for the next **six** tax years.
 - If Line 25 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 23 is negative, enter the amount from Line 24 here.
 - If Line 25 is negative, enter that amount as a positive number here.9 _____
- 10 *Ten-year credit carryforward* that is available for the next **seven** tax years.
 - If Line 27 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 25 is negative, enter the amount from Line 26 here.
 - If Line 27 is negative, enter that amount as a positive number here.10 _____
- 11 *Ten-year credit carryforward* that is available for the next **eight** tax years.
 - If Line 29 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 27 is negative, enter the amount from Line 28 here.
 - If Line 29 is negative, enter that amount as a positive number here.11 _____
- 12 *Ten-year credit carryforward* that is available for the next **nine** tax years.
 - If Line 31 is positive or zero, enter zero here. You do not have any credit from this year to carry.
 - If Line 29 is negative, enter the amount from Line 30 here.
 - If Line 31 is negative, enter that amount as a positive number here.12 _____

