



# 2025 Schedule WC Instructions

## What's new for 2025

The following credits are effective for reporting periods beginning on or after January 1, 2025:

- **REV Illinois Tax Credit** - Credit Code 5920
- **Live Theater Production Tax Credit** - Credit Code 5980
- **Local Journalism Sustainability Tax Credit** - Credit Code 0960

## General Information

Complete this schedule if you are filing Form IL-941, Illinois Withholding Income Tax Return, or Form IL-941-X, Amended Illinois Withholding Income Tax Return, and are entitled to any of the credits listed on Schedule WC-I, Withholding Income Tax Credits Information.

**This schedule must be completed if you earned or carried credits this reporting period.**

## What if I need additional assistance or forms?

- Visit our website, [tax.illinois.gov](https://tax.illinois.gov), for assistance, forms or schedules.

- Write us at:

**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19001**  
**SPRINGFIELD IL 62794-9001**

- Call **1 800 732-8866** or **217 782-3336** (TTY, telecommunications device for the deaf, at **1 800 544-5304**).
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.



## Illinois Department of Commerce and Economic Opportunity (DCEO) Credits

**NOTE:** The amount of the credit is determined by DCEO and in order to claim the credit, you must attach a copy of the tax credit certificate you receive from DCEO. Certificates can be attached to the paper tax return or emailed to [REV.BPD@illinois.gov](mailto:REV.BPD@illinois.gov). If you submit your Form IL-941 on **MyTax Illinois**, you will have the option to attach it to the electronic filing.

### EDGE Credit (Credit Code 5900)

You may claim this credit if

- you have entered into an agreement with DCEO, either under the Economic Development for a Growing Economy (EDGE) Tax Credit Act or the Corporate Headquarters Relocation Act, and
- you meet the conditions stated in your agreement with DCEO.

DCEO is responsible for issuing this credit. Enter the amount of EDGE credit carried forward from a previous quarter in Column E of your Schedule WC and Credit Code 5900 in Column B.

### Live Theater Production Tax Credit (Credit Code 5980)

You may claim this credit if

- you are an employer who has produced a non-profit theater production, and
- you have been awarded a tax credit certificate from DCEO under the Live Theater Production Tax Credit Act.

DCEO is responsible for issuing this credit. The credit should be applied to the first quarterly reporting period beginning after the end of the quarterly reporting period in which the tax credit certificate is issued by DCEO. Enter the amount of Live Theater Production Tax credit carried forward from a previous quarter in Column E of your Schedule WC and Credit Code 5980 in Column B.

### Local Journalism Sustainability Tax Credit (Credit Code 0960)

You may claim this credit if

- you are a local news organization, and
- you have been awarded a tax credit certificate from DCEO under the Local Journalism Sustainability Act.

DCEO is responsible for issuing this credit. The credit should be applied to the first quarterly reporting period beginning after the end of the quarterly reporting period in which the tax credit certificate is issued by DCEO.

- **NOTE:** If the credit exceeds the withholding amount, you may only claim the withholding amount as the credit. You will not be able to carry the remaining balance forward to future periods. Any excess of credit will be refunded.

## Reimagining Energy and Vehicles (REV) Illinois Tax Credit (Credit Code 5920)

You may claim this credit if

- you have entered into an agreement with DCEO; under the Reimagining Energy and Vehicles in Illinois Act, and
- you have been awarded a REV Illinois tax credit certificate by DCEO, and
- you meet the conditions stated in your agreement with DCEO.

DCEO is responsible for issuing this credit. Enter the amount of REV Illinois Tax Credit carried forward from a previous quarter in Column E of your Schedule WC and Credit Code 5920 in Column B.

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## Additional Credits

### Minimum Wage Credit (Credit Code 0900)

For reporting periods beginning on or after January 1, 2020, and ending on or before December 31, 2027, each employer with 50 or fewer full-time equivalent employees during the reporting period may claim the Minimum Wage credit against the withholding payments due for each qualified employee in an amount equal to the maximum credit allowable.

**NOTE:** If the Minimum Wage Credit exceeds the withholding amount, you may only claim the withholding amount as the credit. You will not be able to carry the remaining balance forward to future periods.

### Organ Donation Credit (Credit Code 3000)

For reporting periods beginning on or after January 1, 2023, private employers are entitled to the organ donation credit if they grant all of their employees the option to take a paid leave of absence of at least 30 days for the purpose of serving as an organ donor or bone marrow donor. The credit is equal to the amount withheld with respect to wages paid while the employee is on organ donation leave, not to exceed \$1,000 in withholdings for each employee who takes organ donation leave. To be eligible for the credit, the leave of absence must be taken without loss of pay, vacation time, compensatory time, personal days, or sick time for at least the first 30 days of the leave of absence. As part of the leave policy, the employer must adopt rules governing organ donation leave, including rules that:

- establish conditions and procedures for requesting and approving leave, and
- require medical documentation of the proposed organ or bone marrow donation before leave is approved by the private employer.

After the leave has started, the employer is required to obtain from the employee, documentation from the employee's medical provider that verifies the employee's organ donation. The employer must obtain permission from the employee to share the medical documentation, if needed, with the Illinois Department of Revenue (IDOR). If the employee will not provide the required medical documentation or does not consent to share it with IDOR, the employer is not eligible for the credit for that employee.

By claiming the Organ Donor Credit on the Schedule WC and signing Form IL-941, Illinois Withholding Income Tax Return, or Form IL-941-X, Amended Illinois Withholding Income Tax Return, you are certifying, as the employer that:

- a policy is in place which allows all employees the option of taking a paid leave of absence from work for at least 30 days to serve as an organ or bone marrow donor,
- each employee for which a credit is claimed took organ or bone marrow donation leave after the policy became effective,
- each employee for which a credit is claimed provided documentation from a medical provider that an organ or bone marrow donation procedure occurred and agreed to allow, if needed, for the applicable medical records to be disclosed to IDOR, **and**
- you will maintain the associated employee medical records as required by IDOR.

In addition to medical documentation, IDOR may request information such as

- employee name,
- employee Social Security number,
- start date of organ donation leave,
- end date of organ donation leave (if applicable),
- total wages paid to the employee during organ donation leave, and
- total Illinois withholding paid on the employee's behalf during organ donation leave.

**NOTE:** Failure to provide supporting documentation, if requested by IDOR, may result in the denial of the Organ Donation credit.

**For more information on the calculation of these credits, please see the [Schedule WC-I, Withholding Income Tax Credits Information](#).**

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# 2025 Schedule WC Instructions

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## Specific Instructions

All figures should be rounded to whole dollars. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

### Figure your withholding income tax credit

You must list all credits that are available this reporting period, including any carried forward credits and new credits. This schedule must be completed if you earned or carried credits this reporting period.

If you have more qualifying credits than space provided on Schedule WC, complete a separate schedule in the same format. Attach the additional schedule(s) to your Schedule WC and enter the total credit you may claim on your original Schedule WC, Line 7. Do not enter the total on your additional schedules.

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Follow the step-by-step instructions below to complete Schedule WC. To determine the correct amount to list in Schedule WC, Column D, use the Schedule WC-I instructions. See the example on Page 4 for additional information.

## Lines 1 through 4 - Enter your credits

### Column A - Years Left to Carry

Write the number of years the credit has left to carry before it is fully used. For the first year the credit is claimed, enter 0, 3, or 5, depending on the number of years the credit can be carried forward.

If the amount of credit exceeds the tax liability for the year, the excess may be carried and applied to the tax liability for the 3 or 5 taxable years following the excess credit year. For example, in the first year the Organ Donation Credit is claimed, enter 3 for the number of years the credit can be carried forward. In the second year the credit is carried forward, enter 2. In the third year the credit carried forward, enter 1. For the last year the credit is carried forward, enter 0.

**NOTE:** The Minimum Wage and Local Journalism Sustainability credits have no carryforward so they should be listed first on your Schedule WC and show 0 in Column A.

### Column B - Credit Code

Credit Code	Withholding Income Tax Credit Name
Active Credits	
0900	Minimum Wage
0960	Local Journalism Sustainability
3000	Organ Donation
5900	EDGE
5920	REV Illinois
5980	Live Theater Production

### Column C - Quarter Ending Credit Earned

Write the four-digit year and two-digit month of the quarter ending during which the credit was first earned. Separate the year and the month with a dash (YYYY-MM). Use the last month of the quarter for reporting purposes.

**Example:** You earned a \$257 Minimum Wage credit in the third quarter of 2025. Enter 2025-09 in Column C.

### Column D - Credit Earned

Follow the instructions in Schedule WC-I to determine the correct amount of credit to report in this column.

### Column E - Credit Carried

Enter the credit amount carried from a previous quarter. For the Minimum Wage and Local Journalism Sustainability credits, always enter zero.

### Column F - Total Credit

Add Columns D and E for each line and enter in Column F.

### Line 7 - This is your Schedule WC Credit.

Enter this amount on your Form IL-941, Step 5, Line 3, or on your Form IL-941-X, Step 5, Line 5.

How to calculate your credit available to carry forward

EXAMPLE:

	A Years Left to Carry	B Credit Code	C Quarter Ending Credit Earned	D Credit Earned	E Credit Carried	F Total Credit
1	<u>0</u>	<u>0900</u>	<u>2025-06</u>	<u>\$257.00</u>	<u>          </u>	<u>\$257.00</u>
2	<u>3</u>	<u>3000</u>	<u>2025-06</u>	<u>\$400.00</u>	<u>          </u>	<u>\$400.00</u>
3	<u>3</u>	<u>3000</u>	<u>2025-03</u>	<u>          </u>	<u>\$450.00</u>	<u>\$450.00</u>
4	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

- 5 Add Column F, Lines 1 through 4. This is your **total available credit**.

6 Enter the total tax amount from Form IL-941, Step 4, Line 2, or Form IL-941-X, Step 4, Line 2.

7 Compare Lines 5 and 6, and enter the lesser amount here. This is the amount available as credit for this reporting period.  
Enter this amount on Form IL-941, Step 5, Line 3, or on Form IL-941-X, Step 5, Line 5.
- \$1,107.00

\$879.00

\$879.00

In the above example, you will subtract \$879 from \$1107, leaving a balance of \$228 that can be carried forward to the next reporting period.

For additional information on how to calculate credits, see Schedule WC-I, Withholding Income Tax Credits Information.