

Illinois Film Tax Credit Program

INSTRUCTIONS FOR DETERMINING ELIGIBILITY FOR ADDITIONAL 15% ILLINOIS FILM TAX CREDIT

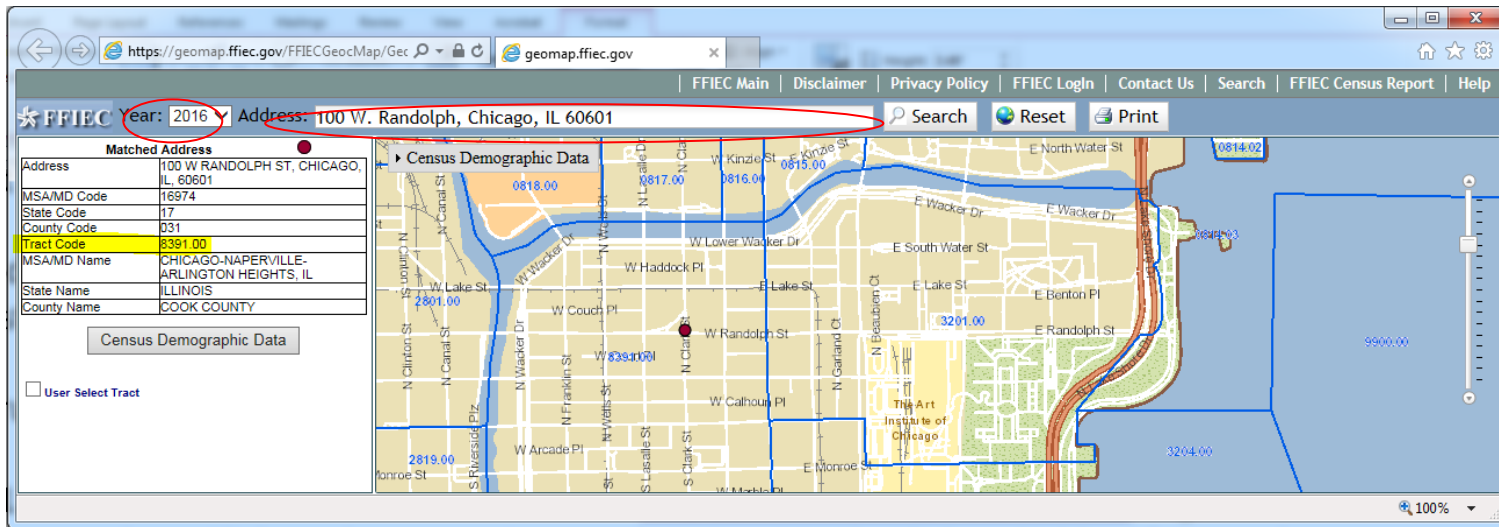
Applicants will receive an additional 15% tax credit on salaries paid to individuals (earning at least \$1,000 in total wages) who live in an economically disadvantaged area.

Disadvantaged areas are defined as areas where the unemployment rate is at least 150% of the state's annual average.

Instructions for determining eligibility of individuals for an additional 15% credit:

1. FIND CENSUS TRACT NUMBER-

- a. Go to: <http://www.ffiec.gov/geocode/> to get the tract number.
- b. Click on the respective year (2017, 2018, 2019, 2020).
- c. Click on 'Address.' Input the street address, city, state, and zip code then click 'Search'.
The website will return the census 'Tract Code.'



The screenshot shows the FFIEC Geocode website interface. The browser address bar displays <https://geomap.ffiec.gov/FFIECGeocMap/Geoc>. The website header includes navigation links: FFIEC Main, Disclaimer, Privacy Policy, FFIEC LogIn, Contact Us, Search, FFIEC Census Report, and Help. The search interface shows the year 2016 selected and the address 100 W. Randolph, Chicago, IL 60601 entered. The search results are displayed in a table:

Matched Address	
Address	100 W RANDOLPH ST, CHICAGO, IL, 60601
MSA/MD Code	16974
State Code	17
County Code	031
Tract Code	8391.00
MSA/MD Name	CHICAGO-NAPERVILLE-ARLINGTON HEIGHTS, IL
State Name	ILLINOIS
County Name	COOK COUNTY

Below the table is a button labeled "Census Demographic Data" and a checkbox for "User Select Tract". The main map area shows a street grid with a red dot indicating the location of 100 W. Randolph. The map is overlaid with census tracts, and the tract containing the address is highlighted in yellow. The map also shows various street names and census tract numbers.

2. FIND UNEMPLOYMENT RATE PER TRACT- Using one of the “Unemployment Rates” Excel spreadsheets below (click on hyperlink), find the respective unemployment rate by tract number to determine eligibility for the additional 15% credit. If the unemployment rate is at least 150% of the state’s annual average, then that person’s wages qualify for an addition 15% credit.

[2017 Unemployment Rates](#) - for productions commencing on or after 2017, or for which the majority of production occurred in 2017.

[2018 Unemployment Rates](#) - for productions commencing on or after 2018, or for those in which the majority of production occurred in 2018.

[2019 Unemployment Rates](#) - for productions commencing in 2019 or for which the majority of production occurred in 2019.

[2020 Unemployment Rates](#) - for productions commencing in 2020, or for which the majority of production occurred in 2020.

Take the census ‘Tract Code’ and ‘County Code’ information and cross-reference it using the Unemployed Rate excel file, specifically column C “2010 Census Tract Number” (This is the listing of all the Census Tract Numbers for the State).

- a. Use the “Find and Select” feature located in the Excel Home tab.
- b. Input the Census Track Number. If the Census Tract Number provided had a decimal point and two additional numbers after the decimal point, then enter the number as is. Ensure the Look in: “Values” option is selected. If there is no decimal point, enter the number given along with 2 zeros (0).
- c. Click ‘Find All’. (You may have to click ‘Find Next’ if the number that comes up doesn’t match the ‘County’ provided in the federal government’s census web site).

The screenshot shows an Excel spreadsheet with the following data:

County	2010 Census Tract Number	Place Name
Illinois	-	-
Table of Tracts that are 150% of the Sta		
County	2010 Census Tract Number	Place Name
Peoria	1.00	Peoria city
Vermilion	1.00	Split Area
Adams	1.00	Split Area
Coles	1.00	Split Area
DeKalb	1.00	Split Area
Knox	1.00	Split Area

- If the 'Census Tract Number' and 'County' match up with the information provided in the federal government's Census web site, then look in column L to determine whether the individual's salary is eligible for an additional 15% credit.

The screenshot shows an Excel spreadsheet with the following data table:

	County	2010 Census Tract Number	Place Name	Unemployment Rate	Ratio to IL rate	150% or Above IL Rate
2061	Cook	8373.00	Chicago city	11.3	192%	Yes
2062	Cook	8374.00	Chicago city	19.4	329%	Yes
2063	Cook	8378.00	Chicago city	13.4	227%	Yes
2064	Cook	8380.00	Chicago city	10.7	181%	Yes
2065	Cook	8381.00	Chicago city	12.0	203%	Yes
2066	Cook	8382.00	Chicago city	3.8	64%	No
2067	Cook	8383.00	Chicago city	5.5	93%	No
2068	Cook	8386.00	Chicago city	19.5	331%	Yes
2069	Cook	8387.00	Chicago city	20.4	346%	Yes
2070	Cook	8388.00	Chicago city	17.0	288%	Yes
2071	Cook	8390.00	Chicago city	2.2	37%	No
2072	Cook	8391.00	Chicago city	4.0	68%	No
2073	Cook	8392.00	Chicago city	9.3	158%	Yes

The 'Find and Replace' dialog box is open, showing 'Find what: 8391.00'. The search results show '1 cell(s) found' in the 'Book' section.