



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 2017 Schedule 1299-D, you will need to refer to Step 3 of the 2016 Schedule 1299-D to calculate the amount of available credit carryforward that may be used on this 2017 Schedule 1299-D.

You will also 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. See the instructions for a complete list of attachments.

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

	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	Column F x Column G
10 a	_____	___/___	_____	_____	_____	_____	.005	a _____
b	_____	___/___	_____	_____	_____	_____	.005	b _____
c	_____	___/___	_____	_____	_____	_____	.005	c _____

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 _____

High Impact Business Investment Credit

	A	B	C	D	E	F	
	Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used (see instructions)	Basis	Column E x .5% (.005)	
15 a	_____	___ / ___	_____	_____	_____	a _____	
b	_____	___ / ___	_____	_____	_____	b _____	
c	_____	___ / ___	_____	_____	_____	c _____	
16	Add Column F, Lines 15a through 15c. This is your High Impact Business Investment Credit .					→	16 _____

Tax Credit for Affordable Housing Donations

17 Enter the total amount of your donation to eligible sponsors here. _____ x .50 = 17 _____
Attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.

18 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. 18 _____

19 Add Lines 17 and 18. This is your **Tax Credit for Affordable Housing Donations**. → 19 _____

Economic Development for a Growing Economy (EDGE) Tax Credit

20 Enter the amount of EDGE Tax Credit awarded to you for this tax year under your agreement with DCEO. **Attach** DCEO certificate. 20 _____

21 Enter any distributive share of EDGE Tax Credit from partnerships and S corporations. **Attach** Sch. K-1-P. 21 _____

22 Add Lines 20 and 21. This is your **EDGE Tax Credit**. → 22 _____

Research and Development Credit (Qualifying expenses must be from research activities conducted in Illinois.)

Enter the following:		A	B
		Base period avg. expenses	This year's expenses
23	Illinois wages for qualified services. See instructions.	→ 23 _____	_____
24	Illinois cost of supplies	→ 24 _____	_____
25	Illinois rental or lease costs of computers	→ 25 _____	_____
26	65% (.65) of Illinois contract expenses	→ 26 _____	_____
27	Illinois basic research payments to qualified organizations (corporations only)	→ 27 _____	_____
Figure your credit:			
28	Add Lines 23 through 27 of each column. Total Illinois qualifying expenses.	28 _____	_____
29	Subtract Column A, Line 28 from Column B, Line 28. If negative, enter zero.		29 _____
30	Multiply Line 29 by 6.5% (.065).		30 _____
31	Enter any distributive share of Research and Development Credit from partnerships and S corporations. Attach Schedule(s) K-1-P.		→ 31 _____
32	Add Lines 30 and 31. This is your Research and Development Credit .		→ 32 _____

Ex-Felons Jobs Credit

	A	B	C	D	E	F	G	H	I
	Name	SSN	Date hired	Qualified wages	Col. D x 5% (.05)	Max credit amount	Prior credit	Col. F minus Col. G	Enter the lesser of Column E or H
33 a	_____	_____	___ / ___	_____	_____	\$1,500	_____	_____	a _____
b	_____	_____	___ / ___	_____	_____	\$1,500	_____	_____	b _____
c	_____	_____	___ / ___	_____	_____	\$1,500	_____	_____	c _____
34	Enter any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. Attach Schedule(s) K-1-P.								34 _____
35	Add Column I, Lines 33a through 33c and Line 34. This is your total Ex-Felons Jobs Credit .								→ 35 _____
36	Add Lines 14, 16, 19, 22, 32, and 35. Enter the total here and on Page 3, Line 37.								36 _____



37 Enter the amount from Page 2, Line 36.

37 _____

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
38 a	_____	_____	_____	_____	\$500	a _____
b	_____	_____	_____	_____	\$500	b _____
c	_____	_____	_____	_____	\$500	c _____

39 Enter any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 39 _____

40 Add Column F, Lines 38a through 38c and Line 39. Enter your **Student-Assistance Contribution Credit** here **and** on Schedule M, Step 2, Line 7. → 40 _____

Angel Investment Credit

41 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 41 _____

42 Enter any distributive share of Angel Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 42 _____

43 Add Lines 41 and 42. This is your **Angel Investment Credit**. → 43 _____

New Markets Credit

44 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 44 _____

45 Enter any distributive share of New Markets Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 45 _____

46 Add Lines 44 and 45. This is your **New Markets Credit**. → 46 _____

River Edge Historic Preservation Credit

47 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 47 _____

48 Enter any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 48 _____

49 Add Lines 47 and 48. This is your **River Edge Historic Preservation Credit**. → 49 _____

Live Theater Production Tax Credit

50 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO or the amount transferred to you. **Attach** DCEO certificate. 50 _____

51 Enter any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 51 _____

52 Add Lines 50 and 51. This is your **Live Theater Production Tax Credit**. → 52 _____

53 Add Lines 37, 40, 43, 46, 49, and 52. Enter the total here and on Page 4, Line 54. 53 _____



54 Enter the amount from Page 3, Line 53. 54 _____

Hospital Credit

55 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. → 55 _____

56 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. → 56 _____

57 Enter the lesser of Line 55 or Line 56. This is your Hospital Credit before transfers. 57 _____

58 Enter any amount of the credit on Line 57 you have transferred or intend to transfer. **Attach** a written notice of the transfer. See instructions. → 58 _____

59 Subtract Line 58 from Line 57. This amount cannot be less than zero. 59 _____

60 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 donor issued to the Illinois Department of Revenue. → 60 _____

61 Add Lines 59 and 60. This is your **Hospital Credit**. → 61 _____

Other Credits which may be carried forward for five years

Note See instructions before completing. Identify below Illinois Income Tax credits which are allowed by the Illinois Income Tax Act (IITA), which may be claimed on the 2017 Schedule 1299-D, and which may be carried forward five years, but for which no specific line has been provided on this 2017 Schedule 1299-D. Attach any documentation as required by the IITA, the Illinois Income Tax Regulations, or the Schedule 1299-D instructions. **Do not** report on these lines Illinois Income Tax credits

- which may be carried forward for a period of other than 5 years,
- which have expired and may not be claimed on this 2017 Schedule 1299-D, or
- for which a specific line has been provided elsewhere on this 2017 Schedule 1299-D.

Failure to follow these instructions may result in further correspondence from the Department, the disallowance of the credit, or a delay in the processing of your return. You also may be required to submit further information to support the credit claimed.

	A Three Digit Other Credits Code Number		B Name and Breakdown of Other Credits claimed		C Amount of Other Credits claimed
62	→ a _____	→	_____	→	a _____
	→ b _____	→	_____	→	b _____
	→ c _____	→	_____	→	c _____

63 Enter any distributive share of Other Credits from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 63 _____

64 Add Column C, Lines 62a through 62c and Line 63. This is your **Other Credits**. → 64 _____

Total five-year credits

65 Add Lines 54, 61, and 64.
Enter this amount on Step 2, Line 22. 65 _____



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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 Schedule 1299-D, Step 3, Line 8. | → 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 Step 1, Section B, Line 65, of this Schedule 1299-D. | 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 2016 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 2016 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 2016 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 2016 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 *Ten-year credit carryforward* that is available for the next **four** 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 *Five-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 **five** 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 **six** 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 **seven** 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 **eight** 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 _____

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

