

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.2435 Addition Modification for Student-Assistance Contribution Credit (IITA Sections 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10))
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TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.2435 Addition Modification for Student-Assistance Contribution Credit (IITA Sections 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10))

- a) For taxable years ending on or after December 31, 2009, IITA Section 203 requires a taxpayer to make an addition modification in computing base income *equal to the credit allowable to the taxpayer under IITA Section 218(a), determined without regard to IITA Section 218(c)*. (IITA Section 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10)) IITA Section 218 allows a credit for certain amounts paid by an employer to an Illinois qualified tuition program. (See Section 100.2510 of this Part.)

- b) For purposes of IITA Section 203 and this Section, the "credit allowable to the taxpayer" that must be added to base income is the amount of the credit under IITA Section 218 eligible to be claimed by the taxpayer for a taxable year on a return filed with the Department, without reduction for any part of the credit that must be carried forward to taxable years following the credit year because the credit exceeds the taxpayer's liability. (See IITA Section 203(a)(2)(D-23), (b)(2)(E-16), (c)(2)(G-15), (d)(2)(D-10).)

(Source: Added at 35 Ill. Reg. 15092, effective August 24, 2011)