

## ■ Training Expense Credit Rules Adopted

### **TO:** Taxpayers Who Provide Training to Their Illinois Employees and Illinois Resident Employees

The Illinois Department of Revenue has adopted new rules for the Training Expense Credit.

The Training Expense Credit is a credit of 1.6 percent of all federally deducted amounts that you paid or accrued, for educational or vocational training in semi-technical, technical, semi-skilled, or skilled fields, on behalf of your Illinois employees or Illinois residents you employed outside of Illinois.

### **When are the rules effective?**

The Training Expense Credit rules were adopted on March 31, 1995, and became effective at that time. The rules are prospective in effect.

### **To what tax years do the new rules apply?**

The Training Expense Credit rules apply to tax years beginning on and after March 31, 1995.

### **What if my tax year began prior to March 31, 1995, but ends after March 31, 1995?**

The Training Expense Credit rules will not apply to tax years that began prior to March 31, 1995.

### **Can I amend a prior year return to claim the credit in the manner allowed by the new rules?**

No. You may not amend a prior year return to claim the Training Expense Credit in the manner allowed by the new rules.

### **Where can I get a copy of the new rules?**

You may obtain a copy of the new Training Expense Credit rules by calling our Legal Services Office at 217 782-6996 or by writing to:

MARGARET FORTH 5-500  
LEGAL SERVICES OFFICE  
ILLINOIS DEPT OF REVENUE  
PO BOX 19014  
SPRINGFIELD IL 62794-9014

If you have a PC and modem, you can download the rules from our Customer Service Bulletin Board System. The telephone number to call is 217 782-0774.

### **Questions?**

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



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