



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 2014 Schedule 1299-D, you will need to refer to Step 3 of the 2013 Schedule 1299-D to calculate the amount of available credit carryforward that may be used on this 2014 Schedule 1299-D.

You will also need all certificates issued to you from the Department of Commerce and Economic Opportunity 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 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

Table with 8 columns: A Description of qualified property, B Date placed in service in Illinois (Month Year), C ACRS class, D New/Used (see instr.), E Name of zone, F Basis, G Rate, H Column F x Column G. Rows 10a, 10b, 10c.

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 \_\_\_\_\_

**River Edge Redevelopment 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 (see instr.)	Column F x Column G
15 a	_____	___/___	_____	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	_____	c _____

16 Enter any distributive share of River Edge Redevelopment Zone Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 16 \_\_\_\_\_

17 Add Column H, Lines 15a through 15c, and Line 16. This is your **River Edge Redevelopment Zone Investment Credit**. → 17 \_\_\_\_\_

**High Impact Business Investment Credit**

	A	B	C	D	E	F	G
	Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used (see instructions)	Name of zone	Basis	Column F x .5% (.005)
18 a	_____	___/___	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	c _____

19 Add Column G, Lines 18a through 18c. This is your **High Impact Business Investment Credit**. → 19 \_\_\_\_\_

**Tax Credit for Affordable Housing Donations**

20 Enter the total amount of your donation to eligible sponsors. \_\_\_\_\_ x .50 = 20 \_\_\_\_\_  
**Attach** a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.

21 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. 21 \_\_\_\_\_

22 Add Lines 20 and 21. This is your **Tax Credit for Affordable Housing Donations**. → 22 \_\_\_\_\_

**Economic Development for a Growing Economy (EDGE) Tax Credit**

23 Enter the amount of EDGE Tax Credit awarded to you for this tax year under your agreement with DCEO. **Attach** DCEO certificate. 23 \_\_\_\_\_

24 Enter any distributive share of EDGE Tax Credit from partnerships and S corporations. **Attach** Sch. K-1-P. 24 \_\_\_\_\_

25 Add Lines 23 and 24. This is your **EDGE Tax Credit**. → 25 \_\_\_\_\_

**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
26	Illinois wages for qualified services. See instructions.	26 _____	_____
27	Illinois cost of supplies	27 _____	_____
28	Illinois rental or lease costs of computers	28 _____	_____
29	65% (.65) of Illinois contract expenses	29 _____	_____
30	Illinois basic research payments to qualified organizations (corporations only)	30 _____	_____
<b>Figure your credit:</b>			
31	Add Lines 26 through 30 of each column. Total Illinois qualifying expenses.	31 _____	_____
32	Subtract Column A, Line 31 from Column B, Line 31. If negative, enter zero.		32 _____
33	Multiply Line 32 by 6.5% (.065).		33 _____
34	Enter any distributive share of Research and Development Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.		34 _____
35	Add Lines 33 and 34. This is your <b>Research and Development Credit</b> .		→ 35 _____
36	Add Lines 14, 17, 19, 22, 25, and 35. Enter the total here and on Page 3, Line 37.		36 _____

37 Enter the amount from Page 2, Line 36.

37 \_\_\_\_\_

**River Edge Redevelopment Zone Remediation Credit**

	A Name of Zone	B Total unreimbursed remediation costs in excess of \$100,000	C Rate	D Column B x Column C
38 a	_____	_____	25% (.25)	a _____
b	_____	_____	25% (.25)	b _____
c	_____	_____	25% (.25)	c _____

**Attach** a copy of the certification issued by the Illinois Environmental Protection Agency.

39 Enter the amount of River Edge Redevelopment Zone Remediation Credit transferred to you.

**Attach** a copy of the letter the seller issued to the Illinois Department of Revenue.

39 \_\_\_\_\_

40 Add Column D, Lines 38a through 38c, and Line 39.

This is your total **River Edge Redevelopment Zone Remediation Credit**.

→ 40 \_\_\_\_\_

**Ex-Felons Jobs Credit**

	A Name	B SSN	C Date hired	D Qualified wages	E Col. D x 5% (.05)	F Max credit amount	G Prior credit	H Col. F minus Col. G	I Enter the lesser of Column E or H
41 a	_____	_____	/	_____	_____	\$1,500	_____	_____	a _____
b	_____	_____	/	_____	_____	\$1,500	_____	_____	b _____
c	_____	_____	/	_____	_____	\$1,500	_____	_____	c _____

42 Enter any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. **Attach** Schedule K-1-P.

42 \_\_\_\_\_

43 Add Column I, Lines 41a through 41c and Line 42. This is your total **Ex-Felons Jobs Credit**.

→ 43 \_\_\_\_\_

**Veterans Jobs Credit** See specific instructions before completing.

	A Name	B SSN	C Qualified wages	D Column C x percentage See instructions for Columns D and E.	E Max credit amount	F Enter the lesser of Column D or E
44 a	_____	_____	_____	_____	_____	a _____
b	_____	_____	_____	_____	_____	b _____
c	_____	_____	_____	_____	_____	c _____

45 Enter any distributive share of Veterans Jobs Credit from partnerships and S corporations. **Attach** Schedule K-1-P.

45 \_\_\_\_\_

46 Add Column F, Lines 44a through 44c and Line 45. This is your total **Veterans Jobs Credit**.

→ 46 \_\_\_\_\_

**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
47 a	_____	_____	_____	_____	\$500	a _____
b	_____	_____	_____	_____	\$500	b _____
c	_____	_____	_____	_____	\$500	c _____

48 Enter any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. **Attach** Schedule K-1-P.

48 \_\_\_\_\_

49 Add Column F, Lines 47a through 47c and Line 48.

This is your total **Student-Assistance Contribution Credit**.

→ 49 \_\_\_\_\_

50 Add Lines 37, 40, 43, 46, and 49. Enter the total here and on Page 4, Line 51.

50 \_\_\_\_\_



51 Enter the amount from Page 3, Line 50. 51 \_\_\_\_\_

■ **Angel Investment Credit**

52 Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO. **Attach** DCEO certificate. 52 \_\_\_\_\_

53 Enter any distributive share of Angel Investment Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 53 \_\_\_\_\_

54 Add Lines 52 and 53. This is your **Angel Investment Credit**. → 54 \_\_\_\_\_

■ **New Markets Credit**

55 Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO. **Attach** DCEO certificate. 55 \_\_\_\_\_

56 Enter any distributive share of New Markets Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 56 \_\_\_\_\_

57 Add Lines 55 and 56. This is your **New Markets Credit**. → 57 \_\_\_\_\_

■ **River Edge Historic Preservation Credit**

58 Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO. **Attach** DCEO certificate. 58 \_\_\_\_\_

59 Enter any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 59 \_\_\_\_\_

60 Add Lines 58 and 59. This is your **River Edge Historic Preservation Credit**. → 60 \_\_\_\_\_

■ **Live Theater Production Tax Credit**

61 Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. **Attach** DCEO certificate. 61 \_\_\_\_\_

62 Enter any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 62 \_\_\_\_\_

63 Add Lines 61 and 62. This is your **Live Theater Production Tax Credit**. → 63 \_\_\_\_\_

■ **Hospital Credit**

64 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. 64 \_\_\_\_\_

65 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. 65 \_\_\_\_\_

66 Enter the lesser of Line 64 or Line 65. This is your Hospital Credit before transfers. 66 \_\_\_\_\_

67 Enter any amount of the credit on Line 66 you have transferred or intend to transfer. **Attach** a written notice of the transfer. See instructions. 67 \_\_\_\_\_

68 Subtract Line 67 from Line 66. This amount cannot be less than zero. 68 \_\_\_\_\_

69 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 donator issued to the Illinois Department of Revenue. 69 \_\_\_\_\_

70 Add Lines 68 and 69. This is your **Hospital Credit**. → 70 \_\_\_\_\_

■ **Total five-year credits**

71 Add Lines 51, 54, 57, 60, 63, and 70. Enter this amount on Step 2, Line 20 71 \_\_\_\_\_

**Section C — Credits which can be carried for ten years**

■ **Historic Preservation Credit**

72 Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. **Attach** DCEO certificates. 72 \_\_\_\_\_

73 Enter any distributive share of the Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 73 \_\_\_\_\_

74 Add Lines 72 and 73. This is your **Historic Preservation Credit**. Enter this amount here and on Step 2, Line 28. → 74 \_\_\_\_\_



## Step 2: Figure your credit (See instructions before completing this Step.)

**Note** All line reference 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 56 (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 2013 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 2013 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 2013 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 2013 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 2013 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 2013 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 2013 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 Step 1, Section B, Line 71, of this Schedule 1299-D.  | 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 2013 Schedule 1299-D, Step 3, Line 8.   | → 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 2013 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 2013 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 Step 1, Section C, Line 74, of this Schedule 1299-D.  | 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 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 | _____ |

31 **Add Lines 30a through 30m.** Enter the result here and on your Form IL-1120, Line 48, IL-1041, Line 44, or IL-990-T, Line 22.

31 \_\_\_\_\_



### 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 *Five-year credit carryforward* that is available for the next **five** 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 *Ten-year credit carryforward* that is available for the next **seven** 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 **eight** 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 **nine** 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 **ten** 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 \_\_\_\_\_

