



# Illinois Department of Revenue

## MEMORANDUM

**To:** The Honorable John Cullerton  
Senate President

The Honorable Michael J. Madigan  
Speaker of the House

The Honorable Christine Radogno  
Senate Minority Leader

The Honorable Tom Cross  
House Republican Leader

**From:** Jim Nicholson  
Director of Legislative Affairs

**Date:** December 10, 2009

**RE:** Unified Economic Development Budget

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Pursuant to the Corporate Accountability for Tax Expenditures Act, the Department is submitting the annual Unified Economic Development Budget , as found in 20 ILCS 715/10, for tax year 2006.

### Individual Income Tax Return

<b>Credit Type</b>	<b><u>Number of Taxpayers</u></b>	<b><u>Amounts</u></b>
TECH-PREP Youth Vocational Credit	15	\$207,210
Dependent Care Assistance Credit	25	\$17,176
Film Production Services Credit	386	\$2,487,080
Jobs Tax Credit	879	\$5,961,098
Enterprise Zone Investment Credit	951	\$998,814
High Impact Business Investment Credit	37	\$105,561
Affordable Housing Credit	14	\$988,328
EDGE Credit	141	\$7,009,298
Environmental Remediation Tax Credit	13	\$65,686
Research and Development Expense Credit	827	\$3,710,846
River Edge Redevelopment Zone Credit	5	\$30,820
Enterprise Zone Dividend Subtraction	8,159	\$104,099,208
High Impact Business Dividend Subtraction	9,092	\$51,691,076

### Corporation Income and Replacement Tax Return

<b>Credit Type</b>	<b><u>Number of Taxpayers</u></b>	<b><u>Amounts</u></b>
TECH-PREP Youth Vocational Credit	2	\$409,651
Dependent Care Assistance Credit	1	\$13,148
Film Production Services Credit	8	\$7,408,376
Employee Child Care Credit	2	\$127,308
Jobs Tax Credit	2	\$13,500

Enterprise Zone Investment Credit	420	\$9,305,937
High Impact Business Investment Credit	14	\$1,982,547
Affordable Housing Credit	5	\$9,949,211
EDGE Credit	45	\$99,239,567
Environmental Remediation Tax Credit	1	\$40,000
Research and Development Expense Credit	205	\$44,146,083
River Edge Redevelopment Zone Credit	0	\$0
Ex-Felons Job Credit	5	\$1,899,441
Veteran's Job Credit	2	\$1,226
Enterprise Zone Dividend Subtraction	196	\$3,810,420
High Impact Business Dividend Subtraction	186	\$110,258,483
High Impact Business Interest Subtraction	181	\$105,158

### Small Business Corporation Replacement Tax Return

<b>Credit Type</b>	<b><u>Number of Taxpayers</u></b>	<b><u>Amounts</u></b>
Enterprise Zone Dividend Subtraction	35	\$1,301,390
High Impact Business Dividend Subtraction	17	\$41,463
High Impact Business Interest Subtraction	2	\$422,236

### Partnership Replacement Tax Return

<b>Credit Type</b>	<b><u>Number of Taxpayers</u></b>	<b><u>Amounts</u></b>
Enterprise Zone Dividend Subtraction	60	\$13,653,079
High Impact Business Dividend Subtraction	65	\$2,192,799

### Fiduciary Income and Replacement Tax Return

<b>Credit Type</b>	<b><u>Number of Taxpayers</u></b>	<b><u>Amounts</u></b>
Jobs Tax Credit	0	\$0
High Impact Business Investment Credit	1	\$74
EDGE Credit	25	\$100,044
Enterprise Zone Dividend Subtraction	322	\$1,770,805
High Impact Business Dividend Subtraction	1,376	\$2,274,547
TECH-PREP Youth Vocational Credit (12/2006 Only)	0	\$0
Dependent Care Assistance Credit (12/2006 Only)	0	\$0
Film Production Services Credit (12/2006 Only)	1	\$214
Employee Child Care Credit (12/2006 Only)	0	\$0
Enterprise Zone Investment Credit (12/2006 Only)	119	\$27,093
Affordable Housing Credit (12/2006 Only)	1	\$1
Environmental Remediation Tax Credit (12/2006 Only)	1	\$266
Research and Development Expense Credit (12/2006 Only)	79	\$87,437
River Edge Redevelopment Zone Credit (12/2006 Only)	4	\$2,957
Ex-Felons Job Credit (12/2006 Only)	0	\$0
Veteran's Job Credit (12/2006 Only)	0	\$0

### Exempt Organization Income and Replacement Tax Return

<b>Credit Type</b>	<b><u>Number of Taxpayers</u></b>	<b><u>Amounts</u></b>
Jobs Tax Credit	0	\$0
High Impact Business Investment Credit	0	\$0

EDGE Credit	0	\$0
TECH-PREP Youth Vocational Credit (12/2006 Only)	0	\$0
Dependent Care Assistance Credit (12/2006 Only)	0	\$0
Film Production Services Credit (12/2006 Only)	0	\$0
Employee Child Care Credit (12/2006 Only)	0	\$0
Enterprise Zone Investment Credit (12/2006 Only)	1	\$415
Affordable Housing Credit (12/2006 Only)	0	\$0
Environmental Remediation Tax Credit (12/2006 Only)	0	\$0
Research Expense Credit (12/2006 Only)	0	\$0
River Edge Redevelopment Zone Credit (12/2006 Only)	0	\$0
Ex-Felons Job Credit (12/2006 Only)	0	\$0
Veteran's Job Credit (12/2006 Only)	0	\$0

cc: Secretary of the Senate  
Clerk of the House  
Legislative Research Unit