

Apprenticeship Tax Credit Application Details

Eligibility ([Illinois Apprenticeship Education Expense Tax Credit Program - Incentives](#))

- A qualifying apprentice must be: (a) an Illinois resident; (b) at least 16 at the close of the school year for which a credit is sought; (c) a full-time apprentice enrolled in an apprenticeship program registered with U.S. Department of Labor (USDOL), Office of Apprenticeship during the school year; and (d) employed by the taxpayer in Illinois.
 - To register a program with the USDOL, companies should contact the USDOL, Office of Apprenticeship Debra Cremeens-Risinger at Cremeens-Risinger.D@dol.gov.
 - U.S. Department of Labor has the following website to support employers: <https://www.apprenticeship.gov/employers>; additional information specific to [Illinois Apprenticeship Programs](#).
- On the Expense Summary spreadsheet the **total** charges can be entered in the “**Total Educational Expenses Incurred**” column. “**Qualified Educational Expenses**” include tuition, book fees, and lab fees **only**. Any additional fees charged by the school should be subtracted for Qualifying Educational Expenses column.
- A qualified school means any Illinois public or nonpublic secondary school that is: (a) an institution of higher education providing a program that leads to an industry-recognized postsecondary credential or degree; (b) an entity that carrying out programs registered under the federal National Apprenticeship Act; or (c) another public or private provider of a program of training services, which may include a joint labor-management organization.

Here is a checklist of the documents we will need along with the application:

- Apprenticeship Educational Expenses Summary. (Please note: On the Expense Summary spreadsheet the **total** charges before deductions can be entered in the “**Total Educational Expenses Incurred**” column. “**Qualified Educational Expenses**” should include tuition, book fees, and lab fees **only**. Any additional fees charged by the school that are not for tuition, book fees or lab fees, i.e., registration fees, supplies/tools/uniforms, activity fees, etc., should be deducted for the Qualifying Educational Expenses column.)
- Copy of Certificate of Good Standing or proof of authority to transact business in the State
 - [Corporation/LLC Search / Certificate of Good Standing \(ilsos.gov\)](#)
- Copy of Standards of Apprenticeship (including all of the appendixes) – Approved by U.S. Department of Labor
- ETA-671 forms for each apprentice – this form will show the Apprenticeship ID number for the apprentice (this form is usually in the appendix of your Standards of Apprenticeship document)
- Invoices from educational institution
- Proof of payment (copy of company’s canceled check(s) or company’s credit card statement)
- ITR-1 Form
- Map to underserved areas: [Incentives \(illinois.gov\)](#)