**Section 130.90 Tax Credit Certificate**

a) *The Department shall award the tax credit by issuance of a certificate of tax credit to the qualified employer.* [35 ILCS 50/3-15(a)]

b) The certificate will include the following:

1) The name, taxpayer identification number, and address of the qualified employer;

2) The date on which the certificate is issued;

3) The number of eligible individuals employed and the total number of hours worked by eligible individuals;

4) The credit amount; and

5) Any other information the Department determines to be appropriate.

c) The qualified employer *will present the certificate of tax credit to the Department of Revenue by attaching the certificate to its tax return, as a credit against the qualified employer's income tax liability in accordance with the Illinois Income Tax Act.* [35 ILCS 50/3-15(a)]

d) *The Department shall maintain an electronic listing of the certificates issued by which the Department of Revenue may verify tax credit certificates issued.* [35 ILCS 50/3-15(a)]