ADVANCING INNOVATIVE MANUFACTURING FOR ILLINOIS

AIM Tax Credit Program

AIM is a state tax credit program designed to support manufacturers investing in critically needed goods and advanced technologies. The program aims to drive long-term growth, job creation, and facility modernization across key Illinois industries including:

- Automotive and Aerospace
- Energy and Life Sciences
- Advanced Materials and Robotics

KEY BENEFITS

- Earn up to 7% back on eligible capital investments through a state income tax credit.
- Carry unused credits forward for up to 10 years—use them when your business is ready.
- Credits are issued after project completion, so they're based on real investment and results.
- Supports investments including:
  - Facility construction or expansion
  - Manufacturing tech & equipment
  - Automation and modernization

Investment Amount	Maximum Tax Credit
$10M - $50M	3%
$50M - $100M	5%
$100M+	7%

Built for companies in growth industries like aerospace, robotics, energy, and life sciences.

Cannot be combined with EDGE, REV, or Data Center for the same project/time

WHO'S ELIGIBLE

- Businesses producing critically needed goods
- Must make minimum $10M investment
- Must apply before project begins

Preference for projects in underserved areas, high-growth, priority industries, significant job creation or facility expansion

APPLICATION PROCESS

- Complete application
- Make investment
- Project must be placed in service within 5 years
- Tax credits issued after project completion and verification

REQUIREMENTS & TERMS

- Stay at project site for at least 15 years
- Annual reporting and documentation required

Illinois Department of Commerce & Economic Opportunity
JB Pritzker, Governor

Learn more by contacting us at ceo.aim@illinois.gov or visit dceo.illinois.gov/businesshelp/aim

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