

REPORTING REQUIREMENTS



Illinois
Department of Commerce
& Economic Opportunity
JB Pritzker, Governor

EDGE Tax Credit Program

Economic Development for a Growing Economy

When to submit for an EDGE Tax Certificate

Companies have two full tax years to make their investment requirement and hire the number of new employees specified in their EDGE Agreement. This is also known as the Benchmark Date, which can be found in Section I. Definitions, Letter D, on page 2 of the Agreement. If an EDGE Agreement date is in the middle of a tax year, the remainder of that tax year is considered bonus time that the Company has to achieve the requirements of the Agreement.

Example:

- Tax year-end date is 12/31
- EDGE Agreement date is 7/5/2025
- EDGE first submission is due 3/31/2028 for tax year ending date of 12/31/2027

Submissions are allowed early. However, please note, given the scenario above, if we receive the submission on 3/31/2026, the new employees have worked less than six (6) full months, and the withholdings are lower than if these same employees worked an entire tax year.

In the scenario above, waiting until 3/31/2028 to submit does not reduce the total number of tax credits. The first credit year begins with the year ending with the Benchmark Date or the Placed In-Service date and then the Agreement holder is eligible to receive credit certificates for consecutive years in accordance with Section II., Letter D. Duration and Section II. Letter A. Base, most typically ten (10) years.

Please note, that we are aware that not all companies have a 12/31 tax year-end date. Please use the example above to calculate two complete tax years. A company's first EDGE submission is due 90 days after the tax year-end date. In subsequent years, the EDGE submission is due 45 days after the tax year-end date.

What to submit for an EDGE Tax Certificate

With the approval of your Illinois EDGE tax credit incentive, you are required to complete certain reporting requirements as identified below:

1. Agreed Upon Procedures Audit (AUP)

Companies seeking to claim their first tax credit certificate are required to submit an Agreed-Upon Procedures audit (AUP) within 90 days after its tax year-end (3/31 for companies with a 12/31 tax year-end).

2. Annual Tax Credit Report

To receive an annual tax credit certificate, companies must provide documentation that the required project investments and full-time jobs requirements have been attained. Required forms (Exhibit D and Exhibit E) must be submitted annually to DCEO. For the first-year reporting, submissions must be within 90 days of the tax year-end date; subsequent submissions must be submitted 45 days after tax year-end (2/15 for companies with 12/31 tax year-end periods). Required forms can be found on the EDGE website at [Economic Development for a Growing Economy Tax Credit Program \(EDGE\) - Incentives \(illinois.gov\)](https://www.economicdevelopmentforillinois.gov).

Please submit the completed report through the SmartSheet link: [EDGE Tax Certificate Submission Form \(smartsheet.com\)](#)

3. Employee Project Location Certification

For companies seeking to claim credits based on payroll of New and/or Retained Employees, those employees must work in-person at the Project a minimum of 14 hours per week. This required minimum hours accounts for the full-time employee definition of 35 hours per week adopted for tax incentive programs. Companies must certify that all New and/or Retained Employees worked a minimum of 14 hours per week at the Project.

4. Vendor Diversity Reporting and Sexual Harassment Policy Reporting

Reporting is required for companies that entered into EDGE Agreements (or amended an existing agreement) after October 1, 2017, AND the related companies identified in the EDGE application employ over 100 individuals worldwide. In these cases, the company responsible for new job creation is required to complete the Vendor Diversity Report and the Sexual Harassment Policy Report by April 15 each year. Failure to submit these forms annually by April 15 will result in a loss of tax credits for that taxable year. The report forms can be found on the EDGE website at [Economic Development for a Growing Economy Tax Credit Program \(EDGE\) - Incentives \(illinois.gov\)](#). ***Please Note: Before January 1, 2025, this was one form; effective January 1, 2025, this is now two separate forms for reporting purposes.**

5. Corporate Accountability

Pursuant to the Corporate Accountability for Tax Expenditure Act, the first annual report is due the year after the year in which the EDGE agreement was executed. For example, companies with EDGE agreements dated in 2025 must submit their first online report during 2026 for the period ending 12/31/25. Notice of reporting is sent annually and includes filing instructions and due dates. Additional information regarding this report can be found on the Illinois Accountability Project website at [DCEO - Illinois Corporate Accountability \(ildceo.net\)](#).

For questions, please contact EDGE staff at CEO.EDGE@illinois.gov