



Illinois
Department of Commerce
& Economic Opportunity
OFFICE OF ENTREPRENEURSHIP,
INNOVATION & TECHNOLOGY
JB Pritzker, Governor



Angel Tax Credit Program
2026 Quarterly Tax Credit Allocation Schedule

Any credits remaining for the set-asides after Q3 will be made available for all QNBVs in Q4.

*As those terms are used and defined in the Business Enterprise for Minorities, Women, & Persons with Disabilities Act.

**Principal place of business in counties with a population of not more than 250,000.

	Dates		Set-Asides			All Other QNBVs	Total
			Minority-Owned QNBVs*	Women-, Persons with a Disability-owned QNBVs*	Rural QNBVs**		
Q1	1/1/2026	3/31/2026	\$875,000.00	\$437,500.00	\$437,500.00	\$3,500,000.00	\$5,250,000.00
Q2	4/1/2026	6/30/2026	\$875,000.00	\$437,500.00	\$437,500.00	\$3,500,000.00	\$5,250,000.00
Q3	7/1/2026	9/30/2026	\$750,000.00	\$375,000.00	\$375,000.00	\$1,650,000.00	\$3,150,000.00
Q4	10/1/2026	12/31/2026				\$1,350,000.00	\$1,350,000.00
			\$2,500,000.00	\$1,250,000.00	\$1,250,000.00	\$10,000,000.00	\$15,000,000.00