



Illinois Live Theater Non-Profit Tax Credit Application

20% Tax Credit for productions opening on or after January 1, 2025

Application must be submitted no sooner than 180 days prior to opening night.

The Illinois Live Theater Non-Profit Tax Credit Program will begin accepting submissions on February 14, 2025.

Applications submitted before February 14, 2025, will not be accepted, and will not be considered complete. Additionally, such applications will not secure a place in line for available credits.

Credits will be awarded on a first-come, first-served basis within each respective 501(c)3 annual budget tier, based on the date the Department receives each properly completed application for an Accredited Theater Production Certificate. If multiple applications are received on the same day, credits will be granted according to the time of submission on that day.



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Application must be submitted no sooner than 180 days prior to opening night.

Part A: Applicant			
Title of Production:			Date:
Non-Profit Name:			FEIN:
Date of 501(c)3 Registration in Illinois (must be registered in IL for at least 5 years):			
Address:		PO Box / Suite:	
City:	State:	Zip:	
Contact Name:		Title:	
Phone:		E-mail:	
Part B: Authorized Designee (Attach Official Designee and Copyright Affidavit if different than Part A: Applicant)			
Same as Above:			
Entity Name:			
Address:		Address2:	
City:	State:	Zip code:	
Contact Name:		Title:	
Phone:		Email:	
Part C: Production Facility			
Theater Name:		Seating Capacity (50 seat minimum):	
Address:		Address2:	
City:	State:	Zip code:	
Contact Name:		Title:	Phone Number:
Part D: Rights			
Is the applicant the owner of the theatrical rights throughout the Illinois production period?			
Yes:	If yes, applicant must provide proof of ownership.		
No:	If no, applicant must provide proof of contract with the owner or licensee of the theatrical rights or a person acting on behalf of the owner or licensee to provide live performances of this production; a notarized Official Designee and Copyright Affidavit is permissible in lieu of proof of ownership or contract.		
NA:	The content of this work is in the public domain, e.g., William Shakespeare's plays.		

Part E: Project Information

Detailed description of the production as used in marketing materials. **Attach Script**

Length of Production in minutes:
(Must be at least 75 minutes)

Estimated opening date of ticket sales:

Estimated date of opening night:

Estimated number of performances in IL:

Applicant's Annual Operating Budget:
(Must be at least \$25,000)- Attach Annual Budget approved by 501(c)3's Board of Directors

Total Estimated Illinois Production Spending:
(Must be at least \$10,000)

Estimated IL resident wages (non-talent)
Talent/performer wages do not qualify:

Estimated IL Marketing Spend:

Estimated Illinois residents (employees) to be hired to work on the production:

	Minorities (men & women)	Women (non-minority)	Men (non-minority)	TOTAL
Production				
Talent				
Non-Talent				
TOTAL				

Part F: Diversity Plan

Diversity Goal: %

The applicant certifies that it is committed to hiring a diverse workforce including minority and women workers and vendors that represent the diversity of the State of Illinois. Furthermore, the applicant will:

1. Make it a priority to hire Illinois residents that represent the diversity of the State.
2. Make it a priority to actively recruit and hire African Americans, Hispanic Americans, Asians Americans, Native Americans, Pacific Islanders, Women and disabled individuals in all areas of production, not just talent, and entry level positions, and commit to hiring qualified minorities in skilled, advanced and managerial areas of productions.
3. Use minority and female owned vendors as defined in Section 2 of the Business Enterprise for Minorities, Women, and Persons with Disabilities Act.

To achieve these goals, the applicant will execute the following:

- a. Interview and recruit minorities and women for employment opportunities in all areas of production not just talent.
- b. Request a list from Union representatives of minority and women members and encourage hiring of those members.
- c. Make our vendors aware of our commitment to diversity by providing them with a copy of our diversity plan.
- d. Track our progress in reaching our diversity goals by using the Tracking Sheet provided by the IL Department of Commerce and Economic Opportunity (Department).
- e. Access after each production progress on reaching diversity goals and discuss ways to improve the process for future productions.
- f. Recruit Minority and women owned vendors to provide services to the production.
- g. Provide documentation of "good-faith efforts" in hiring practice to the Department.

The applicant must provide the Department with gender and ethnicity of the Illinois workers. After the production is complete, the Department will review the final diversity numbers of your Illinois employees. Women and racial minorities are assessed separately. If "good-faith" efforts are shown, we will proceed with the finalization of the tax credit. This is more than collecting tracking sheets. The applicant must provide documentation of efforts made to hire a diverse crew. This can include email confirmations to those people contacted but did not hire. A list of names, dates and times of people that were contacted for employment may be considered as well. The Department will contact those individuals to verify. If the production has low racial minorities and/or low females on crew and has not demonstrate "good-faith" efforts, it may be denied. These are not vendor or talent hires; these are crew hires. A production will have 30 days to prove "good-faith efforts" in hiring practices, if they are denied based on diversity. If the production can prove the efforts were made, the credit will be approved. If the production fails to show "good-faith efforts" were made, a determination of final denial will be made.

Part G: Training and Education

Does the applicant intend to participate in training, education, and recruitment programs that are organized in cooperation with Illinois colleges and universities, labor organizations, and the holders of accredited theater production certificates and are designed to promote and encourage the training and hiring of Illinois residents who represent the diversity of Illinois?

Yes: **Describe your plan** **No:** **Explain why**

REQUIRED

Part H: Economic Impact Data

The applicant agrees that **upon completion of production in Illinois**, the applicant will submit economic data regarding the number of jobs created and retained in the areas of Production (to include Crew), Talents and Vendors (to include Petty Cash).

1. **Production Costs Spent in Illinois**

General categories and amounts (ex. Security, equipment rental, etc.).

2. **Final Diversity Numbers**

The applicant must provide statistical data on minorities and women hired, including the number of days each person worked **at the end of the production**.

3. **Number of Hours or Days Worked on an Accredited Production**

The applicant must provide statistical data indicating the total number of days or hours Illinois employees worked on an Accredited Production. One day is equivalent to eight (8) hours.

Part I: Books and Records

The applicant acknowledges that, with respect to the accredited production and the labor expenditures related thereto, it shall keep its books and records in accordance with generally accepted accounting principles, for a minimum of three (3) years from the date on which the Live Theater Tax Credit is issued. The applicant acknowledges and agrees that all books, records and supporting documents related thereto shall be available for inspection, monitoring or audit by the Department, the Office of Inspector General, the Auditor General of the State of Illinois, or any of their duly authorized representatives. The applicant further agrees that it will fully cooperate with any of the auditing entities named above. Failure to maintain books, records and supporting documents shall establish a presumption in favor of the Department or the State of Illinois to revoke the Live Theater Tax Credit, or a portion thereof, awarded under the film Tax credit Program for which adequate books, records and supporting documentation are not available to support the Live Theater Tax Credit.

Part J: Applicant Certifications

The applicant certifies that it will comply with all applicable laws and regulations prohibiting discrimination on the basis of race, sex, religion, national origin, age or handicap, including but not limited to the Illinois Human Rights Act (775 ILCS 5/8 et seq.), as now or hereinafter amended, and the Equal Employment Clause promulgated pursuant thereto.

Part K: Applicant Tax Certification

The applicant certifies that it is in good standing, authorized to do business in Illinois and has no delinquent tax liabilities due and owing to the State of Illinois. The applicant further authorizes the Department, if it so chooses, to seek a tax clearance letter from the Illinois Department of Revenue and authorizes the Department of Revenue to provide such a letter stating whether the records of the Department show that applicant complies with all tax acts administered by the Illinois Department of Revenue to which applicant is subject.

The applicant also certifies that no tax liens, including but not limited to municipal, county, state or federal liens, have been filed against the entity.

Part L: Credits and Promotional Materials

The Applicant must provide a credit for the Illinois Department of Commerce and Economic Opportunity on the playbill or digital program. This credit should include the Department of Commerce and Economic Opportunity's logo, a PDF copy of which shall be provided by the Department, and the words: www.ildceo.net

If created, the Applicant will provide the Department:

1. Five posters of the type designed for promotion
2. An electronic press kit

Part M: Signature

By signing and dating this application, the undersigned is attesting that the information contained in this application is true and correct. Once the application is submitted to the Department, the undersigned acknowledges that the application becomes the Department's property.

Authorized Representative Name and Title:

Signature: _____

Date: _____

NOTE: ANY DOCUMENTARY MATERIALS OR DATA MADE AVAILABLE OR RECEIVED BY ANY MEMBER OF A COMMITTEE OR ANY AGENT OR EMPLOYEE OF THE DEPARTMENT SHALL BE DEEMED CONFIDENTIAL AND SHALL NOT BE DEEMED PUBLIC RECORDS TO THE EXTENT THAT THE MATERIALS OR DATA CONSISTS OF TRADE SECRETS, OR COMMERCIAL OR FINANCIAL INFORMATION REGARDING THE OPERATION OF THE BUSINESS CONDUCTED BY THE APPLICANT OR RECIPIENT OF ANY TAX CREDIT UNDER THE LIVE THEATER PRODUCTION TAX CREDIT ACT, IS SUBJECT TO THE PROVISIONS OF THE FREEDOM OF INFORMATION ACT (5 ILCS 140/1 ET SEQ.).

Part N: Submittal

COMPLETED APPLICATION MUST INCLUDE:	
1.	Complete application form
2.	IL Secretary of State Certificate of Good Standing + IRS 990 for the previous 4 years
3.	Proof of Copyright, Contract (signed), or Copyright Affidavit (notarized)
4.	IRS EIN Assignment Letter (FIRST-TIME APPLICANTS ONLY)
5.	Script
6.	Copy of Annual Operating Budget (Approved by Board)

Submit application via email to: LiveTheater@Illinois.gov

Credits shall be awarded on a first-come, first-served basis, based on the date on which each properly completed application for an Accredited Theater Production Certificate is received by the Department for each budget tier. If more than one application is received on the same day, the credits will be awarded based on the time of submission of that particular day. Each Theater Tax Credit Award shall be limited to \$500,000 per Accredited Theater Production per tax year. If an Accredited Theater Production receives only a portion of the Theater Tax Credit Award to which the Department has determined it is entitled due to the annual fiscal cap on the amount of credits that can be awarded, the Accredited Theater Production shall not be entitled to any Theater Tax Credit Award in the following Tax Years.

The Department is not responsible for any errors or delays in providing an application denial or approval caused by errors in any of the application information provided by the Applicant or by any technical problems beyond the Department's control.

Illinois Department of Commerce and Economic Opportunity
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