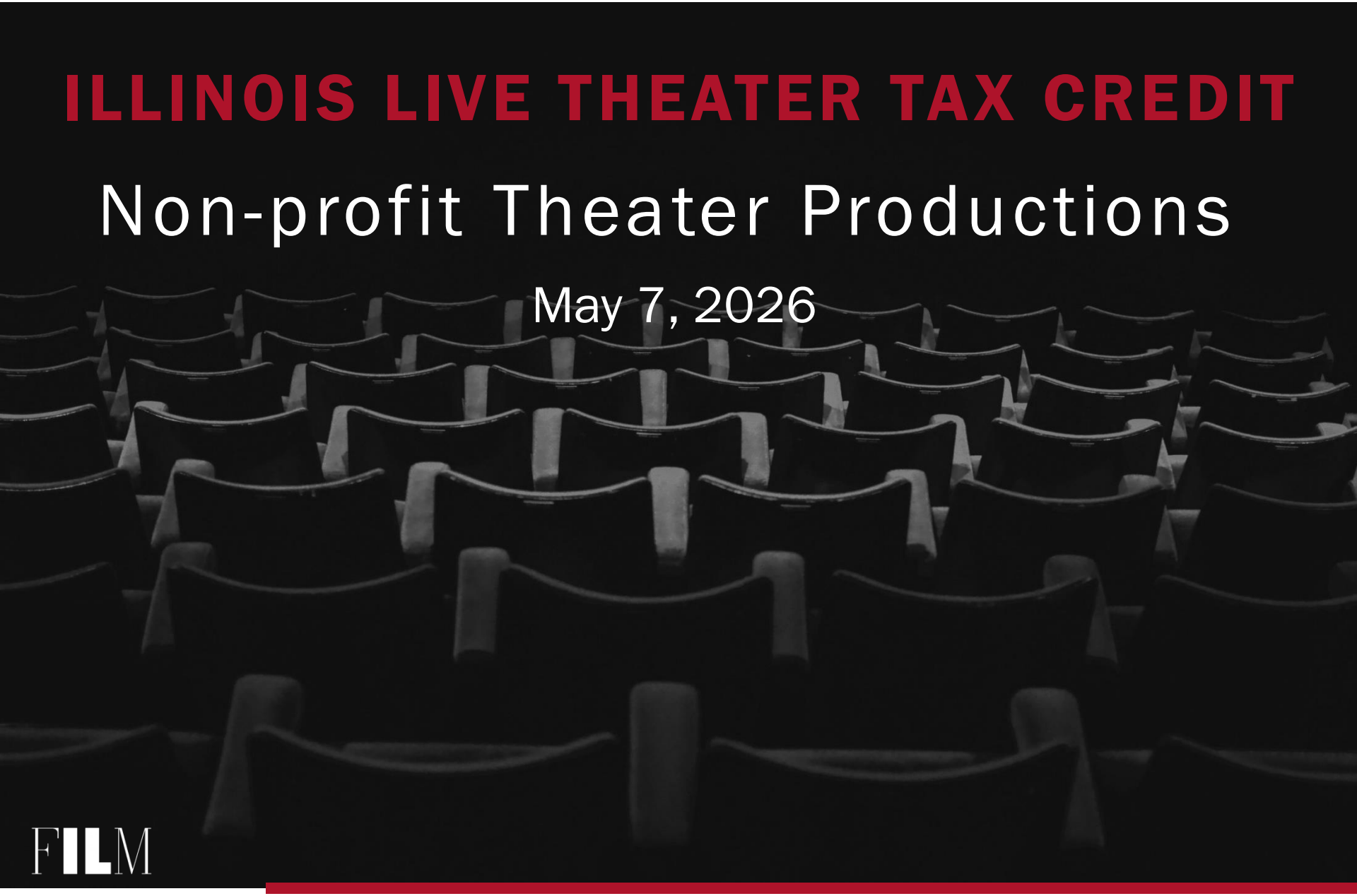
ILLINOIS LIVE THEATER TAX CREDIT

Non-profit Theater Productions

May 7, 2026



FILM



Illinois Live Theater Non-Profit Tax Credit

- Productions Can Receive A 20% Tax Credit On Qualified Spending
- Costs directly attributed to the production
- from pre-production, including, but not limited to, the writing of the script, casting, hiring of service providers, purchases from vendors, marketing, advertising, public relations, load in, rehearsals, performances, other accredited theater production related activities, and load out
- Illinois resident salaries (non-Talent) up to $100,000 per worker
- + 15% for Illinois Residents in Areas of High Unemployment
- Illinois Vendors Goods and Services
- Credits may be transferred within 1 year of issuance

BENEFITS



Illinois Live Theater Non-Profit Tax Credit

- A total of $2,000,000 is available per fiscal year (July 1 to June 30). This amount is distributed amongst 7 groups based on the 501(c)3's annual budget:
- 20% Base Credit
- + 15% for Illinois Residents in Areas of High Unemployment

NOT-FOR-PROFIT TIERS (annual budget)	MAXIMUM TAX CREDIT AWARDS PER TIER
<$25,000	$0.00
$25,000 to $250,000	$225,000
$250,000 to $1,000,000	$225,000
$1,000,000 to $2,500,000	$250,000
$2,500,000 to $5,000,000	$300,000
$5,000,000 to $10,000,000	$300,000
$10,000,000 or more	$700,000

PROGRAM CAPS



FISCAL YEAR

(July1 through June 30)

TIER BALANCE AS OF 5/27/2026

LIVE THEATER NON-PROFIT TIER STATUS

				Fiscal Year 2026 (July 1, 2025 through June 30, 2026)				Fiscal Year 2027 (July 1, 2026 – June 30, 2027)		
Tier	NOT-FOR-PROFIT TIERS (based on annual budget)		MAXIMUM TAX CREDIT AWARDS PER TIER	# Claims Approved	Qualifying Spend	Qualifying Credit	Cap Balance	# of Claims	Pending Credit	Cap Balance
1	<	25,000.00	$0.00	0	$0.00	$0.00	$0.00	0	$0.00	$0.00
2	>=	25,000.00	$225,000	1	$17,029.31	$3,418.90	$221,581.10	0	$0.00	$225,000.00
3	>=	250,000.00	$225,000	10	$686,355.71	$137,995.01	$87,004.99	0	$0.00	$225,000.00
4	>=	1,000,000.00	$250,000	6	$626,930.08	$128,732.94	$121,267.06	0	$0.00	$250,000.00
5	>=	2,500,000.00	$300,000	5	$1,824,793.49	$300,000.00	$0.00	3	$225,524.89	$74,475.11
6	>=	5,000,000.00	$300,000	3	$923,427.83	$189,824.13	$110,175.87	0	$0.00	$300,000.00
7	>=	10,000,000.00	$700,000	3	$3,590,066.70	$700,000.00	$0.00	8	$1,434,729.31	($734,729.31)



Illinois Live Theater Non-Profit Tax Credit

- Available for productions opening on or after January 1, 2025.
- Application must be submitted no sooner than 180 days prior to opening night.
- The minimum qualifying Illinois spend for the production is $10,000.
- Productions must be produced by a 501(c)3 non-profit
- 501(c)3 non-profit must be registered in Illinois for at least 5 years.
- Productions must be at least 75 minutes in length.
- Theater must have at least 50 seats per production.

ELIGIBLE PRODUCTIONS



INELIGIBLE EXPENSES

The costs associated with existing long-term leases for rehearsal or operational space generally do not qualify. The purpose of the credit is to incentivize incremental production-related spending incurred specifically for the accredited production. However, separately identifiable short-term lease agreements, temporary rentals, or incremental space usage costs directly attributable to rehearsal activities for the accredited production may qualify.

Expenses for services that are not directly related to the development, rehearsal, staging, performance, or promotion do not qualify. This includes personal or wellness services such as massages, physical therapy, spa treatments, or similar amenities.

Third-Party Amazon Purchases – “sold by” must be “Amazon” to qualify.

Interstate travel/airfare

Gifts, Gift Cards, Vouchers

Liquor
Tobacco
Cannabinoid Products

Wrap Party – Food and Catering OK, but no liquor



HOW DOES IT WORK?

STEP 1: APPLY

- Submit 5 Page Application Found at Film.Illinois.Gov
- Application must be submitted no sooner than 180 calendar days prior to opening night ~~of ticket sales~~ of the accredited theater production and no later than the last business day prior to the opening of the accredited theater production.
- Applications received on or after opening day will be disqualified

20% Tax Credit

APPLICATION FORM

STEP 1: APPLY

Part A: Applicant

Part B: Authorized Designee

Part C: Production Facility

Part D: Rights

Part E: Project Information

Part F: Diversity Plan

Part G: Training and Education

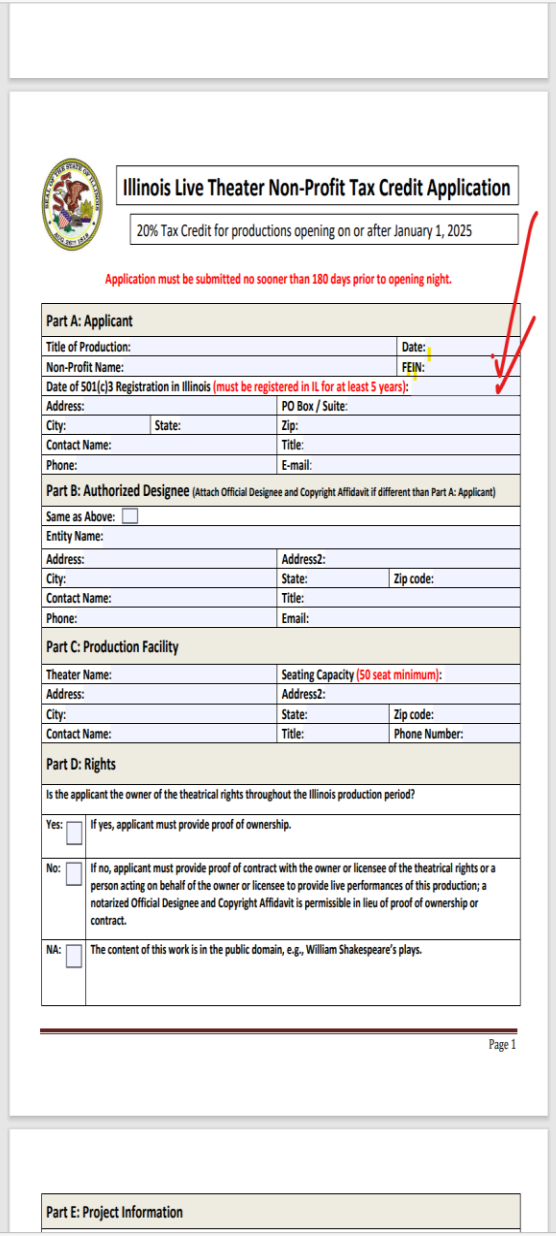
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Areas that are often missed in the Live Theater Non–Profit Application

Prior to submitting your application, please review these areas to avoid the need for re-submission.

PART A: Applicant

FEIN number is often left blank.



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.

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.

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Part E: Project Information

Also in Part A:

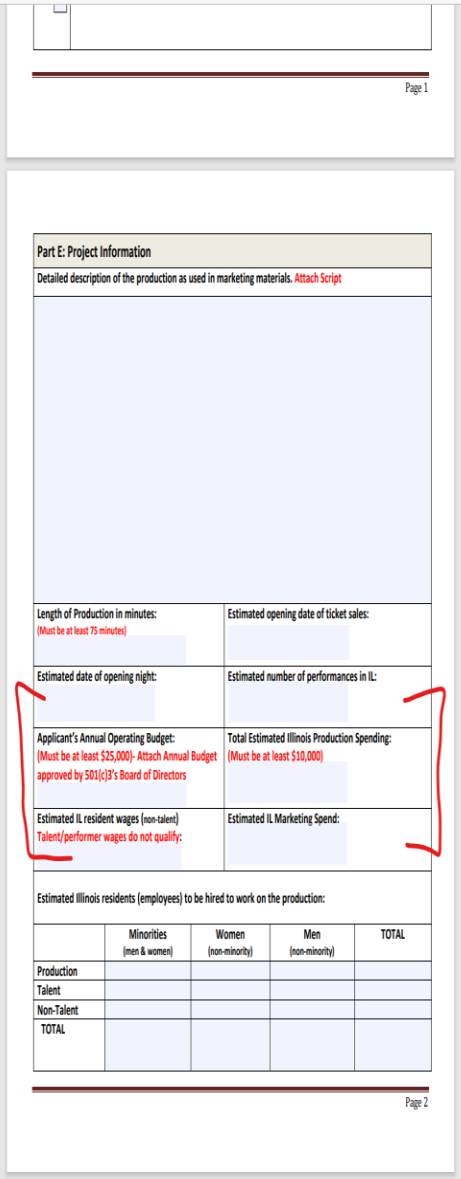
Date of 501(c) 3 Registration in Illinois is frequer overlooked.

Part E: Project Information

Please review your numbers for:

1. Total Estimated Illinois Production Spending
2. Estimated IL Resident Wages
3. Estimated IL Marketing Spend

<u>Total Estimated IL Production Spending should always include Resident Wages and Marketing Spend.</u>



Page 1

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:

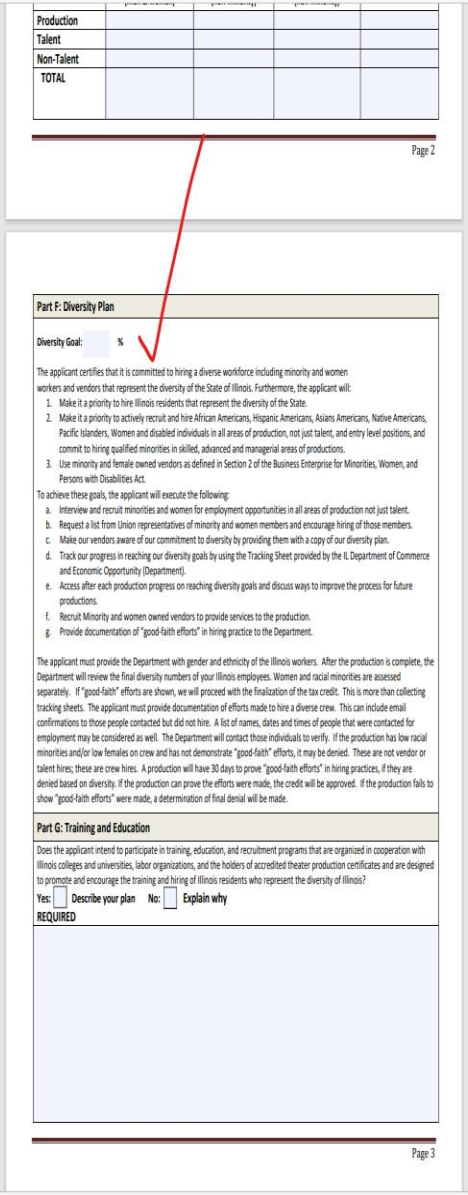
Estimated Illinois residents (employees) to be hired to work on the production:

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

Page 2

Part F: Diversity Plan

In the Diversity Goal space, please enter a percentage number that you feel you could achieve within this production.



Production				
Talent				
Non-Talent				
TOTAL				

Page 2

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

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Part M; Signature

Please fill in the Authorized Representative Name and Title.

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
555 W. Monroe St, Suite 1200
Chicago, Illinois 60661
312.814.3600

01062025

STEP 1: APPLICATION FORM

COMPLETE APPLICATION MUST INCLUDE:

- Completed application form
- IL Secretary of State Certificate of Good Standing (issued with 30 days of the application) + IRS 990 for the previous 4 years
- Proof of Copyright, Contract (signed), or Copyright Affidavit (notarized)
- IRS EIN Assignment Letter (FIRST-TIME APPLICANTS ONLY)
- Copy of Annual Operating Budget (Approved by Board)

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HOW DOES IT WORK?

STEP 2: CLAIM CREDIT

- Submit Claim Through Independent Illinois Licensed CPA
- Claim must include all supporting documentation including ALL vendor invoices, payroll reports including crew addresses.
- Proof of IL Residency: IL Driver's License, State ID, FOID Card, Medical Marijuana Card (NO PASSPORTS)
- Provide Proof of Good Faith Efforts to Hire Diverse IL Crew and Vendors – Individual Tracking Sheets and Excel spreadsheets
- Credit must be claimed within 60 calendar days after the end of the Illinois production run.
- Claims filed more that 60 days after completion of their production may forfeit their place in the queue.

20% Tax Credit



HOW DOES IT WORK?

STEP 3: TRANSFER CREDIT

- TRANSFER Within 1 Year Of Issuance (cannot be divided)
- Offsets Illinois Income Tax Liability In Year Issued (no prior years)
- Unused Credit Can Be Carried Forward For 5 Years

20% Tax Credit

CONTACT

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JB Pritzker, Governor