**Section 120.80 Determination of Amount and Term of the Credit**

a) *The Department shall determine the amount and duration of the* MICRO Illinois *credit awarded under the Act.*

b) *The credit may be stated as a percentage of the incremental income tax and training costs attributable to the applicant's project and may include a fixed dollar limitation.*

c) *For* the credit term*, a project that qualified under paragraph (1), (2), or (4) of subsection (c) of Section 110-20* of the Act*, the duration of the credit may not exceed 15 taxable years,* unless the agreement is renewed*.*

d) *For project that qualified under paragraph (3) of subsection (c) of Section 110-20* of the Act, *the duration of the credit may not exceed 10 taxable year*s, unless the agreement is renewed. [35 ILCS 45/110-40]