**Section 520.910 Eligibility Criteria**

a) Enterprise Zones

1) Minimum Eligible Investment. Eligibility for the tax exemption is contingent on the business making a minimum eligible investment of $5 million in an Enterprise Zone, which causes the creation of a minimum of 200 full-time equivalent jobs in Illinois; or a minimum eligible investment of $20 million in an Enterprise Zone, which causes the retention of a minimum of 1,000 full-time jobs in Illinois.

2) More Than One Facility. Businesses owning and operating more than one facility located in Illinois Enterprise Zones shall qualify for this exemption by combining their investments and jobs created or retained if the business can demonstrate that the manufacturing processes at each location are interrelated. The Department considers the manufacturing processes to be interrelated if the facilities act as one functional unit in the manufacture of the final product. Proof of such interrelationship shall include, but is not limited to, internal memoranda, flow charts, narrative descriptions, organization charts, annual reports, or any other written documentation that demonstrates that the manufacturing processes are interrelated. The majority of jobs shall be located in one or more Illinois Enterprise Zones.

b) High Impact Business

Minimum Eligible Investment. In the case of a designated High Impact Business, eligibility is contingent on the business making a minimum eligible investment of $12 million placed in service in qualified property at a designated location in Illinois, which causes the creation of 500 full-time equivalent jobs at the designated location; or making a minimum eligible investment of $30 million placed in service in qualified property in a designated location in Illinois, which causes the retention of 1,500 full-time equivalent jobs at a designated location in Illinois.

(Source: Amended at 38 Ill. Reg. 457, effective December 20, 2013)