**Section 522.30 Maximum Amount of Available Credits**

*For taxable years beginning on or after January 1, 2020, and beginning on or before January 1, 2025, subject to appropriation the aggregate amount of the tax credits that may be claimed under this Section for qualified education expenses incurred by an employer on behalf of a qualifying apprentice, shall be limited to $5,000,000 per calendar year. If applications for a greater amount are received per year, credits shall be allowed on a first-come first-served basis, based on the date on which each properly completed application for a certificate of eligibility is received by the Department. If more than one certificate is received on the same day, the credits will be awarded based on the time of submission for that particular day.* [P.A. 101-0207; 35 ILCS 5/229(b)] The aggregate amount will be determined based on the date the qualified education expenses were incurred by the employer. Employers must submit a claim for a credit by March 31 of the current calendar year to receive a credit for expenses incurred during the previous calendar year.