**Section 522.50 Form of Application**

a) The application submitted by the employer shall at a minimum include the following information about the employer submitting the application:

1) The applicant name, address, email, and telephone number;

2) key contact name and title;

3) total number of qualifying apprentices employed;

4) employer industry by the North American Industry Classification System;

5) Federal Employer Identification Number (FEIN); and

6) Any other provisions or information the Department determines necessary to facilitate the Department's evaluation.

b) The application submitted by the employer shall also include the following information about the qualifying apprentices:

1) The name, age, residence address, and taxpayer identification number of each qualifying apprentice employed by the taxpayer during the taxable year;

2) the name of the school at which the qualifying apprentice is enrolled; [P.A. 101-0207; 35 ILCS 5/229(g)]

3) The total amount of education expenses incurred on behalf of the qualifying apprentices by the applicant, including expenses incurred that do not qualify as education expenses to be reimbursed;

4) The total amount of qualified education expenses incurred with respect to each qualifying apprentice; [P.A. 101-0207; 35 ILCS 5/229(g)] and

5) Any other provisions or information the Department determines necessary to facilitate the Department's evaluation.

c) The applicant is responsible for the accuracy of all data, information and documentation submitted to the Department.

d) Any materials or data made available or received by any agent or employee of the Department from an applicant for, or a recipient of a tax credit under Section 229(c) of the Act as amended by P.A. 101-207, that contain information that is exempt from disclosure under Section 7 of the Freedom of Information Act [5 ILCS 140/7] shall not be disclosed.

e) To aid an employer in claiming the apprenticeship education expense credit, a school should provide to the employer a written receipt documenting the apprenticeship education expenses paid to the school by the employer on behalf of qualifying apprentices during the school year. The written receipt should be provided to the employer on upon request. When a school provides a written receipt to an employer, it should use the form prescribed by the Department and include the following information:

1) the designated school year during which the qualifying education expenses were paid;

2) the name and address of the school;

3) the name and address of the employer;

4) the name and social security number of the qualifying apprentice or apprentices;

5) a list of education expense amounts paid for tuition, book fees and lab fees during the school year; and

6) the total of all such education expenses paid during the school year. All information contained on the written receipt provided by a school is deemed confidential information for use as supporting documentation of the apprenticeship education expense credit claimed and shall not be used for any other purpose.