**Section 580.80 Determination of Amount and Term of the Credit**

a) *The Department shall determine the amount and duration of the REV 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 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 20* of the Act, *the duration of the credit may not exceed 10 taxable year*s, unless the agreement is renewed. (Section 40 of the Act)