**Section 522.40 Eligibility Requirements**

a) In order to qualify for credits under the Act, an applicant must adhere to the requirements established by the Department in this Section and Section 522.50. The Department shall require that any application must be submitted via the Department's web-based application process.

b) The applicant shall be an Illinois taxpayer registered as a business entity with the Illinois Secretary of State's Office.

c) In order to qualify for a credit, the applicant must provide support, including but not limited to:

1) receipts obtained from the school in which the qualifying apprentices was enrolled;

2) a qualifying enrollment of apprentices in a program at a school that meets the definition under the Act; and

3) incurred or is incurring qualified education expenses on behalf of the qualifying apprentice.