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JB Pritzker
Governor

David Harris
Director

STATE OF ILLINOIS
DEPARTMENT OF REVENUE

MEMORANDUM

To: The Honorable JB Pritzker
Governor

The Honorable Don Harmon
Senate President

The Honorable Emanuel "Chris" Welch
Speaker of the House

The Honorable John Curran
Senate Republican Leader

The Honorable Tony McCombie
House Republican Leader

From: David Harris
Director *DHRC*

Date: March 31, 2026

RE: Illinois Gives Tax Credit Annual Report

Pursuant to the Illinois Gives Tax Credit Act, the Department of Revenue is submitting the annual Illinois Gives Tax Credit Report as found in 35 ILCS 60/170-30.

Public Act 103-0592 created the Illinois Gives Tax Credit Act (35 ILCS 60/170) which allows income tax credits for taxpayers who make authorized contributions to permanent endowment funds held by Qualified Community Foundations. The Department of Revenue compiles this report using the Certificates of Receipt amounts issued by the Qualified Community Foundations to the contributing taxpayers through MyTax Illinois.

The information included in this report is in accordance with the Section 917 of the Illinois Income Tax Act.

Illinois Gives Tax Credit Report for 2025

Illinois Public Act 103-0592 requires the Illinois Department of Revenue (IDOR) to issue an annual Illinois Gives Tax Credit Report as part of the Illinois Gives Tax Credit Act. This report is for the period of January 1, 2025, through December 31, 2025.

Illinois Gives Tax Credit Specifics

A community foundation must apply to IDOR to become a Qualified Community Foundation (QCF). After being approved, the QCF may begin to accept contributions eligible for the tax credits and issuing Certificates of Receipts (CORs) to donors.

Credit Amount:

The amount of the credit that may be awarded to a taxpayer by IDOR under this Act is an amount equal to 25% of the endowment gift. IDOR will not award a single taxpayer more than \$100,000 in Illinois Gives tax credits for any taxable year.

Eligible Dates:

The credit may be claimed in taxable years ending on or after December 31, 2025 and ending before January 1, 2030.

Illinois Gives Tax Credit Limit:

The aggregate amount of all Illinois Gives tax credits awarded by IDOR in any calendar year may not exceed \$5,000,000.

Qualified Community Foundation Limit:

IDOR can issue up to \$750,000 in tax credits per calendar year (25% of the \$3 million maximum donation amount made to a single QCF eligible for credits under this program) as a result of contributions made to a single QCF.

“Small Gift” Provision:

25% of the total credits are reserved for endowment gifts equal to or less than \$25,000.

Excess Credit:

Excess Illinois Credit earned in a taxable year may not be refunded, but may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year.

This report consists of three tables:

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Table 1: 2025 State Totals

| 2025 Income Tax Statistics | 2025 Totals |
|--|-----------------|
| Receipted Contributions | \$19,202,962.66 |
| Number of Income Tax Credits issued | 431 |
| Total dollar amount of Income Tax Credit issued | \$4,800,740.67 |
| Income Tax Credits issued for “Small Gift” Donation amounts | \$1,130,664.67 |

Illinois Gives Tax Credit Report for 2025

Table 2: Qualified Community Foundation Totals

| Community Foundations | Number of CORs Issued | Amount of contributions received eligible for the tax credit | Amount of credit issued to contributing taxpayers |
|---|-----------------------|--|---|
| BIG SHOULDERS FUND | 33 | \$1,473,963.00 | \$368,490.75 |
| BRIGHT PROMISE | 14 | \$2,816,000.00 | \$704,000.00 |
| COMMUNITY FOUNDATION FOR THE LAND OF LINCOLN | 28 | \$2,276,627.62 | \$569,156.91 |
| COMMUNITY FOUNDATION OF EAST CENTRAL ILLINOIS | 12 | \$1,733,729.50 | \$433,432.38 |
| COMMUNITY FOUNDATION OF GREATER DUBUQUE | 3 | \$10,753.00 | \$2,688.25 |
| COMMUNITY FOUNDATION OF KANKAKEE RIVER VALLEY | 1 | \$100,000.00 | \$25,000.00 |
| COMMUNITY FOUNDATION OF NORTHERN ILLINOIS | 15 | \$290,350.78 | \$72,587.70 |
| COMMUNITY FOUNDATION OF THE FOX RIVER VALLEY | 2 | \$11,500.00 | \$2,875.00 |
| COMMUNITY FOUNDATION OF THE QUINCY AREA | 26 | \$441,479.00 | \$110,369.75 |
| COMMUNITY FOUNDATION OF JO DAVIESS COUNTY* | - | \$0.00 | \$0.00 |
| DEKALB COUNTY COMMUNITY FOUNDATION | 12 | \$555,238.00 | \$138,809.50 |
| EVANSTON COMMUNITY FOUNDATION, LLC | 38 | \$2,071,704.00 | \$517,926.00 |
| FREEPORT COMMUNITY FOUNDATION | 3 | \$111,000.00 | \$27,750.00 |
| GALESBURG COMMUNITY FOUNDATION | 36 | \$979,857.00 | \$244,964.25 |
| HIGHLAND PARK COMMUNITY FOUNDATION | 40 | \$186,091.00 | \$46,522.75 |
| ILLINOIS PRAIRIE COMMUNITY FOUNDATION | 8 | \$278,730.00 | \$69,682.50 |
| ILLINOIS STATE UNIVERSITY FOUNDATION* | - | \$0.00 | \$0.00 |
| JEWISH FEDERATION OF METROPOLITAN CHICAGO | 23 | \$2,405,090.07 | \$601,272.52 |

| Community Foundations | Number of CORs Issued | Amount of contributions received eligible for the tax credit | Amount of credit issued to contributing taxpayers |
|---|------------------------------|---|--|
| JOLIET TOWNSHIP HIGH SCHOOLS FOUNDATION* | - | \$0.00 | \$0.00 |
| MCDONOUGH COUNTY COMMUNITY FOUNDATION* | - | \$0.00 | \$0.00 |
| MERIT SCHOOL OF MUSIC | 1 | \$100.00 | \$25.00 |
| MOLINE FOUNDATION | 12 | \$242,400.00 | \$60,600.00 |
| MORRIS COMMUNITY FOUNDATION | 1 | \$10,475.00 | \$2,618.75 |
| MORTON COMMUNITY FOUNDATION | 19 | \$186,434.71 | \$46,608.68 |
| OAK PARK-RIVER FOREST COMMUNITY FOUNDATION | 7 | \$455,100.00 | \$113,775.00 |
| PEORIA AREA COMMUNITY FOUNDATION | 8 | \$247,200.00 | \$61,800.00 |
| QUAD CITIES COMMUNITY FOUNDATION | 19 | \$90,901.00 | \$22,725.25 |
| SOUL PURPOSE CIRCLE OF LIFE NFP* | - | \$0.00 | \$0.00 |
| SOUTHEASTERN ILLINOIS COMMUNITY FOUNDATION* | - | \$0.00 | \$0.00 |
| STARVED ROCK COUNTRY COMMUNITY FOUNDATION* | - | \$0.00 | \$0.00 |
| THE CHICAGO COMMUNITY FOUNDATION | 9 | \$123,750.00 | \$30,937.50 |
| THE COMMUNITY FOUNDATION FOR MCHENRY COUNTY | 11 | \$93,800.00 | \$23,450.00 |
| THE COMMUNITY FOUNDATION OF MACON COUNTY | 15 | \$528,868.53 | \$132,217.13 |
| THE COMMUNITY FOUNDATION OF WILL COUNTY | 13 | \$604,983.66 | \$151,245.92 |
| THE DUPAGE COMMUNITY FOUNDATION | 19 | \$827,173.79 | \$206,793.45 |
| THE LAKE COUNTY COMMUNITY FOUNDATION | 3 | \$49,663.00 | \$12,415.75 |
| Totals | 431 | \$19,202,962.66 | \$4,800,740.67 |

* Denotes a foundation that was approved as a QCF but did not receive any contributions eligible for the Illinois Gives Income Tax Credit.

Illinois Gives Tax Credit Report for 2025

Table 3: Credit Amounts Issued by QCFs

| QCF | Credit Amount |
|--------------------|---------------|
| BIG SHOULDERS FUND | \$37.50 |
| | \$37.50 |
| | \$250.00 |
| | \$250.00 |
| | \$300.00 |
| | \$400.00 |
| | \$465.75 |
| | \$500.00 |
| | \$500.00 |
| | \$500.00 |
| | \$625.00 |
| | \$750.00 |
| | \$750.00 |
| | \$1,000.00 |
| | \$1,000.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,875.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$3,000.00 |
| | \$3,750.00 |
| | \$6,250.00 |
| | \$6,250.00 |
| | \$6,250.00 |
| | \$12,500.00 |
| | \$12,500.00 |
| | \$25,000.00 |
| | \$25,000.00 |
| \$50,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |

| QCF | Credit Amount |
|--|---------------|
| BRIGHT PROMISE | \$250.00 |
| | \$500.00 |
| | \$2,000.00 |
| | \$3,000.00 |
| | \$7,500.00 |
| | \$11,250.00 |
| | \$27,500.00 |
| | \$52,000.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| COMMUNITY FOUNDATION FOR THE LAND OF LINCOLN | \$25.00 |
| | \$125.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$750.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$5,000.00 |
| | \$5,000.00 |
| | \$8,750.00 |
| | \$12,500.00 |
| | \$12,500.00 |
| | \$15,931.00 |
| | \$25,000.00 |
| | \$25,000.00 |
| | \$67,325.91 |
| \$75,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |

| QCF | Credit Amount |
|---|---|
| COMMUNITY FOUNDATION OF EAST CENTRAL ILLINOIS | \$2,250.00 |
| | \$3,250.00 |
| | \$5,000.00 |
| | \$6,250.00 |
| | \$7,574.00 |
| | \$12,500.00 |
| | \$12,500.00 |
| | \$24,608.38 |
| | \$59,500.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| | \$100,000.00 |
| | COMMUNITY FOUNDATION OF GREATER DUBUQUE |
| \$25.00 | |
| \$2,650.75 | |
| COMMUNITY FOUNDATION OF KANKAKEE RIVER VALLEY | \$25,000.00 |
| COMMUNITY FOUNDATION OF NORTHERN ILLINOIS | \$25.00 |
| | \$250.00 |
| | \$250.00 |
| | \$1,250.00 |
| | \$1,875.00 |
| | \$1,875.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$3,750.00 |
| | \$4,562.70 |
| | \$5,000.00 |
| | \$5,000.00 |
| | \$6,250.00 |
| \$12,500.00 | |
| \$25,000.00 | |
| COMMUNITY FOUNDATION OF THE FOX RIVER VALLEY | \$375.00 |
| | \$2,500.00 |

| QCF | Credit Amount |
|---|---------------|
| COMMUNITY FOUNDATION OF THE QUINCY AREA | \$50.00 |
| | \$250.00 |
| | \$250.00 |
| | \$300.00 |
| | \$375.00 |
| | \$500.00 |
| | \$500.00 |
| | \$875.00 |
| | \$1,000.00 |
| | \$1,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$3,125.00 |
| | \$3,500.00 |
| | \$3,750.00 |
| | \$3,986.50 |
| | \$5,000.00 |
| | \$5,000.00 |
| \$6,250.00 | |
| \$8,750.00 | |
| \$9,000.00 | |
| \$10,000.00 | |
| \$11,408.25 | |
| \$25,000.00 | |
| DEKALB COUNTY COMMUNITY FOUNDATION | \$12.50 |
| | \$50.00 |
| | \$75.00 |
| | \$125.00 |
| | \$125.00 |
| | \$250.00 |
| | \$1,000.00 |
| | \$1,250.00 |
| | \$2,500.00 |
| | \$7,172.00 |
| | \$26,250.00 |
| | \$100,000.00 |

| QCF | Credit Amount |
|-------------------------------------|---------------|
| EVANSTON COMMUNITY FOUNDATION, LLC. | \$34.75 |
| | \$91.25 |
| | \$250.00 |
| | \$250.00 |
| | \$300.00 |
| | \$375.00 |
| | \$375.00 |
| | \$375.00 |
| | \$500.00 |
| | \$625.00 |
| | \$625.00 |
| | \$750.00 |
| | \$750.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,625.00 |
| | \$3,750.00 |
| | \$5,000.00 |
| | \$6,250.00 |
| | \$6,250.00 |
| | \$6,250.00 |
| | \$10,000.00 |
| | \$12,500.00 |
| \$15,000.00 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |
| FREEPORT COMMUNITY FOUNDATION | \$1,500.00 |
| | \$12,500.00 |
| | \$13,750.00 |

| QCF | Credit Amount |
|--------------------------------|---------------|
| GALESBURG COMMUNITY FOUNDATION | \$25.00 |
| | \$50.00 |
| | \$62.50 |
| | \$125.00 |
| | \$125.00 |
| | \$125.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$375.00 |
| | \$375.00 |
| | \$500.00 |
| | \$625.00 |
| | \$625.00 |
| | \$875.00 |
| | \$1,000.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,338.00 |
| | \$1,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$3,750.00 |
| | \$3,750.00 |
| | \$7,500.00 |
| | \$8,488.75 |
| \$12,500.00 | |
| \$12,500.00 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$62,500.00 | |
| \$62,500.00 | |

| QCF | Credit Amount |
|------------------------------------|---------------|
| HIGHLAND PARK COMMUNITY FOUNDATION | \$2.50 |
| | \$4.50 |
| | \$4.50 |
| | \$4.50 |
| | \$12.50 |
| | \$37.50 |
| | \$125.00 |
| | \$125.00 |
| | \$151.00 |
| | \$176.25 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$254.50 |
| | \$375.00 |
| | \$375.00 |
| | \$625.00 |
| | \$625.00 |
| | \$625.00 |
| | \$625.00 |
| | \$750.00 |
| \$1,000.00 | |
| \$1,250.00 | |
| \$1,250.00 | |
| \$1,250.00 | |
| \$1,250.00 | |
| \$1,250.00 | |
| \$1,250.00 | |
| \$1,875.00 | |
| \$2,500.00 | |
| \$5,000.00 | |
| \$5,000.00 | |
| \$16,250.00 | |

| QCF | Credit Amount |
|---------------------------------------|---|
| ILLINOIS PRAIRIE COMMUNITY FOUNDATION | \$125.00 |
| | \$125.00 |
| | \$625.00 |
| | \$5,000.00 |
| | \$8,807.50 |
| | \$12,500.00 |
| | \$17,500.00 |
| | \$25,000.00 |
| | JEWISH FEDERATION OF METROPOLITAN CHICAGO |
| \$62.50 | |
| \$81.25 | |
| \$125.00 | |
| \$250.00 | |
| \$487.31 | |
| \$1,250.00 | |
| \$2,125.00 | |
| \$2,500.00 | |
| \$4,500.00 | |
| \$5,000.00 | |
| \$5,000.00 | |
| \$11,250.00 | |
| \$12,500.00 | |
| \$18,616.46 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$25,000.00 | |
| \$62,500.00 | |
| \$100,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |
| \$100,000.00 | |
| MERIT SCHOOL OF MUSIC | \$25.00 |
| MOLINE FOUNDATION | \$10.00 |
| | \$25.00 |
| | \$62.50 |
| | \$250.00 |
| | \$252.50 |
| | \$500.00 |
| | \$750.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$5,000.00 |
| MORRIS COMMUNITY FOUNDATION | \$2,618.75 |

| QCF | Credit Amount |
|--|---------------|
| MORTON COMMUNITY FOUNDATION | \$125.00 |
| | \$125.00 |
| | \$250.00 |
| | \$250.00 |
| | \$500.00 |
| | \$500.00 |
| | \$750.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$1,250.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$3,078.18 |
| \$5,000.00 | |
| \$19,780.50 | |
| OAK PARK RIVER FOREST COMMUNITY FOUNDATION | \$25.00 |
| | \$500.00 |
| | \$750.00 |
| | \$1,000.00 |
| | \$2,500.00 |
| | \$9,000.00 |
| | \$100,000.00 |
| PEORIA AREA COMMUNITY FOUNDATION | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$250.00 |
| | \$550.00 |
| | \$10,000.00 |
| | \$50,000.00 |

| QCF | Credit Amount |
|---|---------------|
| QUAD CITIES COMMUNITY FOUNDATION | \$17.00 |
| | \$25.00 |
| | \$26.00 |
| | \$26.00 |
| | \$50.00 |
| | \$64.75 |
| | \$64.75 |
| | \$100.00 |
| | \$125.00 |
| | \$125.00 |
| | \$125.00 |
| | \$125.00 |
| | \$129.50 |
| | \$625.00 |
| | \$1,250.00 |
| | \$2,500.00 |
| | \$5,300.50 |
| | \$5,796.75 |
| \$6,250.00 | |
| THE CHICAGO COMMUNITY FOUNDATION | \$31.25 |
| | \$31.25 |
| | \$125.00 |
| | \$500.00 |
| | \$625.00 |
| | \$875.00 |
| | \$1,250.00 |
| | \$2,500.00 |
| | \$25,000.00 |
| THE COMMUNITY FOUNDATION FOR MCHENRY COUNTY | \$75.00 |
| | \$250.00 |
| | \$250.00 |
| | \$375.00 |
| | \$1,250.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$5,000.00 |
| | \$6,250.00 |

| QCF | Credit Amount |
|--|---------------|
| THE COMMUNITY FOUNDATION OF MACON COUNTY | \$250.00 |
| | \$250.00 |
| | \$1,250.00 |
| | \$2,000.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$5,000.00 |
| | \$5,000.00 |
| | \$7,500.00 |
| | \$12,500.00 |
| | \$13,217.13 |
| | \$15,000.00 |
| | \$15,250.00 |
| | \$25,000.00 |
| | \$25,000.00 |
| THE COMMUNITY FOUNDATION OF WILL COUNTY | \$750.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$4,870.92 |
| | \$7,500.00 |
| | \$10,000.00 |
| | \$10,000.00 |
| | \$10,625.00 |
| | \$25,000.00 |
| | \$25,000.00 |
| | \$25,000.00 |
| | \$25,000.00 |

| QCF | Credit Amount |
|--------------------------------------|-----------------------|
| THE DUPAGE COMMUNITY FOUNDATION | \$25.00 |
| | \$250.00 |
| | \$250.00 |
| | \$500.00 |
| | \$1,500.00 |
| | \$2,500.00 |
| | \$2,500.00 |
| | \$5,000.00 |
| | \$6,250.00 |
| | \$6,283.88 |
| | \$12,500.00 |
| | \$12,500.00 |
| | \$15,000.00 |
| | \$16,772.44 |
| | \$24,962.14 |
| | \$25,000.00 |
| | \$25,000.00 |
| \$25,000.00 | |
| \$25,000.00 | |
| THE LAKE COUNTY COMMUNITY FOUNDATION | \$2,415.75 |
| | \$5,000.00 |
| | \$5,000.00 |
| Total: | \$4,800,740.67 |