



Year ending

Month Year

IL Attachment No. 9

Tax Subtractions and Credits (for partnerships and S corporations)

For tax years ending on or after December 31, 2023. Attach to your Form IL-1065 or IL-1120-ST.

tep 1: Figure ■ River Edge Red	•	ne Dividend S	bubliaction				
	A Corporation's na	ıme		Na	B ame of zone		C Dividend amount
1 a							a
							b
 c			pment Zone	Zone Dividend Subtraction from partnerships,			c 2
			lus the total from all separate schedules. Enter your total				
Form IL-1120-ST, I		ividella Subtit	action here a	ild on i onni iL-	1005, Line 20 0	' ;	3
■ High Impact Bu	siness within a	Foreign Trade	e Zone (or s	sub-zone) Div	idend Subtra	ction	_
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4 a							
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b							
c	ve share of High Im	npact Business				corporations,	b
b c 5 Enter any distributiv and trusts. Attach 6 Add Column C, Lin High Impact Busi	ve share of High Im Schedule(s) K-1-P les 4a through 4c, a ness Dividend Su	npact Business or K-1-T. and Line 5, plus	B Dividend Su	ubtraction from	partnerships, S	corporations,	b c 5
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Interest Subtraction - High Impact Business within a Foreign Trade Zone (or sub-zone) (Form IL-1120-ST financial organizations only) F Ε G Property by Year of Zone of Col. E ÷ Col. F which loan investment secured Basis of Total (cannot exceed "1") Loan Multiply result by Col. G **Borrower** is secured credit property property amount interest 13 a _ 14 Enter any distributive share of High Impact Business Interest Subtraction from S corporations. Attach Schedule(s) K-1-P. 15 Add Column H, Lines 13a through 13c, and Line 14, plus the total from all separate schedules. Enter your total High Impact Business Interest Subtraction here and on Form IL-1120-ST, Line 28. 15_____ Step 2: Worksheet (Complete this step only if you earned this credit during your current tax year.) Research and Development - Follow the instructions on this worksheet to calculate your Research and Development credit amount to enter in Step 3, Column E. **Ф**в Base period avg. expenses This year's expenses 16 Enter the amounts from Schedule 1299-I. Line 6 of the Research and Development Worksheet. 16 _____ 17 _____ 17 Subtract Line 16, Column A, from Line 16, Column B. If negative, enter zero. 18 Multiply Line 17 by 6.5% (.065). Enter the result here and in Step 3, Column E on the line with Credit Code 5340 in Column A. Step 3: Figure your credits See Schedule 1299-A Instructions and Schedule 1299-I for how to list each credit, complete each column, and where to list each owner's share on Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture. **◆**A ΦB **Ф**С **◆**D ΦE **♦**G Φн Unitary Credit Credit Certificate Credit Distributive **Transferred** Total Code Earned Member Number Amount **Share Credit** Credit Credits YYYY-MM **FEIN** Earned from K-1-P Amount (E+F+G) 19 _____ _ 26

NOTE: If you do not provide the necessary information or attempt to claim a credit which does not exist, you may receive correspondence from the Department, your credit may be disallowed, and the processing of your return may be delayed.