



Illinois Department of Revenue  
**Schedule 1299-B**

Attach to your Form IL-1120 or IL-1041.

**River Edge Redevelopment Zone or Foreign Trade Zone (or sub-zone) Subtractions**  
(for corporations and fiduciaries)

Year ending  
Month \_\_\_\_\_ Year \_\_\_\_\_  
IL Attachment No. 9

Enter your name as shown on your return \_\_\_\_\_

Enter your federal employer identification number (FEIN) \_\_\_\_\_

**Step 1: Figure your subtractions (Form IL-1041 filers only)**

**— River Edge Redevelopment Zone Dividend Subtraction**

	A Corporation's name	B Name of Zone	C Dividend amount
1 a	_____	_____	a _____
b	_____	_____	b _____
c	_____	_____	c _____

2 Enter the total amount of distributive share of River Edge Redevelopment Zone Dividend Subtraction from partnerships, S corporations, trusts, and estates. **Attach** Schedule(s) K-1-P or K-1-T. 2 \_\_\_\_\_

3 Add Column C, Lines 1a through 1c, and Line 2.  
Enter your **River Edge Redevelopment Zone Dividend Subtraction** here. In addition, enter your beneficiaries' share on Form IL-1041, Line 17a, and your share on Form IL-1041, Line 17b. 3 \_\_\_\_\_

**— High Impact Business within a Foreign Trade Zone (or sub-zone) Dividend Subtraction**

	A Corporation's name	B Name of Zone	C Dividend amount
4 a	_____	_____	a _____
b	_____	_____	b _____
c	_____	_____	c _____

5 Enter the amount of distributive share of High Impact Business Dividend Subtraction from partnerships, S corporations, trusts, and estates. **Attach** Schedule(s) K-1-P or K-1-T. 5 \_\_\_\_\_

6 Add Column C, Lines 4a through 4c, and Line 5.  
Enter your **High Impact Business Dividend Subtraction** here. In addition, enter your beneficiaries' share on Form IL-1041, Line 18a, and your share on Form IL-1041, Line 18b. 6 \_\_\_\_\_

**Step 2: Figure your subtractions (Form IL-1120 filers only [U.S. Forms 1120, 1120-F, 1120-L, and 1120-PC])**

7 a Dividend deduction amounts. See instructions. a \_\_\_\_\_

b Dividend deduction amounts. See instructions. b \_\_\_\_\_

8 Divide Line 7a by Line 7b and carry to six decimal places. Enter your **limitation ratio** here. 8 \_\_\_\_\_

**— River Edge Redevelopment Zone Dividend Subtraction**

	A Name of zone	B Domestic corporations See instructions.	C See instructions.	D Column B minus Column C	E Public utility corporations See instructions.	F See instructions.	G Column E minus Column F	H Other dividends	
9 a	_____	_____	_____	_____	_____	_____	a _____		
b	_____	_____	_____	_____	_____	_____	b _____		
c	_____	_____	_____	_____	_____	_____	c _____		
d	Total Columns D, G, and H.			d _____				d _____	

10 Enter the amount of distributive share of River Edge Redevelopment Zone Dividend Subtraction from partnerships, S corporations, trusts, and estates. **Attach** Schedule(s) K-1-P or K-1-T. 10 \_\_\_\_\_

11 Add Line 9d, Columns D, G, and H, and Line 10.  
Enter your **River Edge Redevelopment Zone Dividend Subtraction** here and on Form IL-1120, Line 11. 11 \_\_\_\_\_



**High Impact Business within a Foreign Trade Zone (or sub-zone) Dividend Subtraction**

A Name of zone	B Domestic corporations See instructions.	C See instructions.	D Column B minus Column C	E Public utility corporations See instructions.	F See instructions.	G Column E minus Column F	H Other dividends
12 a _____	_____	_____	_____	_____	_____	_____	a _____
b _____	_____	_____	_____	_____	_____	_____	b _____
c _____	_____	_____	_____	_____	_____	_____	c _____
d Total Columns D, G, and H.			d _____			d _____	d _____
13 Enter the total amount of distributive share of High Impact Business Dividend Subtraction from partnerships, S corporations, trusts, and estates. <b>Attach</b> Schedule(s) K-1-P or K-1-T.							13 _____
14 Add Line 12d, Columns D, G, and H, and Line 13. Enter your <b>High Impact Business Dividend Subtraction</b> here and on Form IL-1120, Line 13.							14 _____

**Contribution Subtraction**

A Name of zone	B Zone organization	C Contribution amount	D Column C x 2
15 a _____	_____	_____	a _____
b _____	_____	_____	b _____
c _____	_____	_____	c _____
16 Enter the total amount of distributive share of Contribution Subtraction from S corporations. <b>Attach</b> Schedule(s) K-1-P.			16 _____
17 Add Column D, Lines 15a through 15c, and Line 16. Enter your <b>Contribution Subtraction</b> here and on Form IL-1120, Line 15.			17 _____

**Interest Subtraction - River Edge Redevelopment Zones  
(Form IL-1120 financial organizations only)**

A Borrower	B Property by which loan is secured	C Year of investment credit	D Zone of secured property	E Basis of property	F Loan amount	G Total interest	H Column E ÷ by Column F (cannot exceed "1") Multiply result by Col. G
18 a _____	_____	_____	_____	_____	_____	_____	a _____
b _____	_____	_____	_____	_____	_____	_____	b _____
c _____	_____	_____	_____	_____	_____	_____	c _____
19 Enter the total amount of distributive share of your River Edge Redevelopment Zone Interest Subtraction from S corporations. <b>Attach</b> Schedule(s) K-1-P.							19 _____
20 Add Column H, Lines 18a through 18c, and Line 19. Enter your <b>River Edge Redevelopment Zone Interest Subtraction</b> here and on Form IL-1120, Line 12.							20 _____

**Interest Subtraction - High Impact Business within a Foreign Trade Zone (or sub-zone)  
(Form IL-1120 financial organizations only)**

A Borrower	B Property by which loan is secured	C Year of investment credit	D Zone of secured property	E Basis of property	F Loan amount	G Total interest	H Column E ÷ by Column F (cannot exceed "1") Multiply result by Col. G
21 a _____	_____	_____	_____	_____	_____	_____	a _____
b _____	_____	_____	_____	_____	_____	_____	b _____
c _____	_____	_____	_____	_____	_____	_____	c _____
22 Enter the amount of distributive share of your High Impact Business Interest Subtraction from S corporations. <b>Attach</b> Schedule(s) K-1-P.							22 _____
23 Add Column H, Lines 21a through 21c, and Line 22. Enter your <b>High Impact Business within a Foreign Trade Zone (or sub-zone) Interest Subtraction</b> here and on Form IL-1120, Line 14.							23 _____

