

## Tax Subtractions and Credits

(for partnerships and S corporations)

Year ending

Month Year IL Attachment No. 9

Enter your name as shown on your return.

Enter your federal employer identification number (FEIN).

**Read this information before completing this schedule:** Refer to Schedule 1299-I, Income Tax Credits Information and Worksheets, and Schedule 1299-A, Instructions, for information on how to complete this schedule. All figures should be rounded to whole dollars. If you have more subtractions or credits than lines available, attach a separate schedule in the same format with all the required information.

# Step 1: Figure your subtractions Biver Edge Bedevelopment Zone Dividend Subtraction

r.	A Corporation's name		Nar	B ne of zone		C Dividend amount
	a					a
(						С
	Enter any distributive share of <b>River Edge F</b> S corporations, and trusts. <b>Attach</b> Schedule		Dividend Subtr	raction from pa		2
E	Add Column C, Lines 1a through 1c, and Lir Edge Redevelopment Zone Dividend Sub Form IL-1120-ST, Line 25.				-	ver 3
	ligh Impact Business within a Foreig	gn Trade Zone (or s	ub-zone) Divi	dend Subtra	ction	
	A Corporation's name		B Name of zone			C Dividend amount
4 a	a					a
k						b
	>					С
	Enter any distributive share of <b>High Impact E</b> and trusts. <b>Attach</b> Schedule(s) K-1-P or K-1		Ibtraction from p	partnerships, S		5
ŀ	Add Column C, Lines 4a through 4c, and Lir High Impact Business Dividend Subtract Form IL-1120-ST, Line 27.	-	-		-	6
	Contribution Subtraction (Form IL-11 A	20-ST filers only)			C	D
	Name of zone	Zone organization		Contribution amount		Column C x 2
7 a	a					a
	a					
k						b
t م 8 E	Enter any distributive share of <b>Contribution</b>	Subtraction from S of	corporations. Atta	ach Schedule(	s) K-1-P.	b c
k c 8 E 9 A	>	Subtraction from S of 8, plus the total from a	corporations. Atta	ach Schedule(	s) K-1-P.	b c
k 0 8 E 9 / 0	D Enter any distributive share of <b>Contribution</b> Add Column D, Lines 7a through 7c, and Line	<b>Subtraction</b> from S of 8, plus the total from a IL-1120-ST, Line 29.	corporations. <b>Atta</b> all separate sche	ach Schedule(: dules. Enter yo	s) K-1-P. ur total	b c 8 9
k 0 8 E 9 / 0	Enter any distributive share of Contribution Add Column D, Lines 7a through 7c, and Line Contribution Subtraction here and on Form Interest Subtraction - River Edge Rec A B Property by Ye	Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D ar of Zone of	corporations. Atta all separate sche s (Form IL-112 E	ach Schedule(s dules. Enter yo 0-ST financia F	s) K-1-P. ur total al organizat G	b c 8 9 ions only) H Col. E ÷ Col. F
8 E 9 A 0	D Enter any distributive share of Contribution Add Column D, Lines 7a through 7c, and Line Contribution Subtraction here and on Form Interest Subtraction - River Edge Rec A B Property by Ye which Ioan invest	Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D	corporations. Atta all separate sche s (Form IL-112	ach Schedule( dules. Enter yo 0-ST financi	s) K-1-P. ur total al organizat	b c 8 9 ions only) H Col. E ÷ Col. F (cannot exceed "1")
8 E 9 / 0	D Enter any distributive share of Contribution Add Column D, Lines 7a through 7c, and Line Contribution Subtraction here and on Form Interest Subtraction - River Edge Rec A B Property by Ye which Ioan inver Borrower is secured ci	Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D ar of Zone of stment secured redit property	corporations. Atta all separate sche s (Form IL-112 E Basis of property	ach Schedule(s dules. Enter yo 0-ST financia F Loan amount	s) K-1-P. ur total al organizat G Total interest	b c 8 9 ions only) H Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G
t 8 E 9 A C ■ 1 10 a	D Enter any distributive share of Contribution Add Column D, Lines 7a through 7c, and Line Contribution Subtraction here and on Form Interest Subtraction - River Edge Rec A B Property by Ye which Ioan invest	Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D ar of Zone of stment secured redit property	corporations. Atta all separate sche s (Form IL-112 E Basis of property	ach Schedule(s dules. Enter yo 0-ST financi F Loan amount	s) K-1-P. ur total al organizat G Total interest	b c 8 9 ions only) H Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G a
k 3 E 9 A 0 ■ 1 10 a k	D Enter any distributive share of Contribution Add Column D, Lines 7a through 7c, and Line Contribution Subtraction here and on Form Interest Subtraction - River Edge Rec A B Property by Ye which Ioan inve Borrower is secured ci	Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D ar of Zone of stment secured redit property	corporations. Atta all separate sche s (Form IL-112 E Basis of property	ach Schedule(s dules. Enter yo 0-ST financi F Loan amount	s) K-1-P. ur total al organizat G Total interest	b c 8 9 ions only) H Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G a b
k 3 E 9 A C ■ 1 10 a k C 11 E	D	Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D ar of Zone of stment secured redit property	corporations. Atta all separate sche s (Form IL-112 E Basis of property	ach Schedule( dules. Enter yo 0-ST financi F Loan amount	s) K-1-P. ur total al organizat G Total interest	H Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G a
k 6 E 9 ≠ (0 ■ 1 10 a k (11 E 4 11 E 12 ≠		Subtraction from S of 8, plus the total from a IL-1120-ST, Line 29. Ievelopment Zones C D ar of Zone of stment secured redit property	corporations. Atta all separate sche s (Form IL-112 E Basis of property Interest Subtra	ach Schedule(s dules. Enter yo 0-ST financi F Loan amount ction from S c	s) K-1-P. ur total al organizat G Total interest orporations. 1 ter your	b c 8 9 ions only) H Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. C a b c

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. Printed by authority of the State of Illinois - Web Only - 1



Page 1 of 2

#### Interest Subtraction - High Impact Business within a Foreign Trade Zone (or sub-zone)

(Form IL-1120-ST financial organizations only)

	Α	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 Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G
	Borrower							
13 a								a
b								b
С								c
	nter any distributiv <b>tach</b> Schedule(s)	e share of <b>High I</b> K-1-P.	mpact Busines	s Interest S	ubtraction from	S corporations		4
<b>15</b> Ad	d Column H, Line	es 13a through 13	c, and Line 14,	plus the total	from all separa	te schedules. Ei	nter your total	
Hi	oh Impact Busin	ess Interest Sub	traction here a	nd on Form I	L-1120-ST. Line	- 28.	1	5

#### 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.

	A Base period avg. expenses	B This year's expenses
<b>16</b> Enter the amounts from Schedule 1299-I, Line 6 of the Research and Development Worksheet.	16	16
17 Subtract Line 16, Column A, from Line 16, Column B. If negative, enter zero.		17
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 B.		18

### 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 RESERVED	B Credit Code	C IL Tax Year Credit Earned	D Identifying Number	E Credit Earned or Carried	F Distributive Share or Transfer	<b>G</b> Total Credit
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						

*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.

