Illinois Department of Revenue

2019 Schedule 1299-A

Tax Subtractions and Credits (for partnerships and S corporations)
Attach to your Form IL-1065 or IL-1120-ST
For tax years ending on or after December 31, 2019.

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

■ **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 any distributive share of **River Edge Redevelopment Zone Dividend Subtraction** from partnerships, S corporations, and trusts. **Attach** Schedule(s) K-1-P or K-1-T.   2 _____

3 Add Column C, Lines 1a through 1c, and Line 2, plus the total from all separate schedules. Enter your total **River Edge Redevelopment Zone Dividend Subtraction** here **and** on Form IL-1065, Line 28 or Form IL-1120-ST, Line 25.   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 any distributive share of **High Impact Business Dividend Subtraction** from partnerships, S corporations, and trusts. **Attach** Schedule(s) K-1-P or K-1-T.   5 _____

6 Add Column C, Lines 4a through 4c, and Line 5, plus the total from all separate schedules. Enter your total **High Impact Business Dividend Subtraction** here **and** on Form IL-1065, Line 29 or Form IL-1120-ST, Line 27.   6 _____

■ **Contribution Subtraction (Form IL-1120-ST filers only)**

A Name of zone	B Zone organization	C Contribution amount	D Column C x 2
7 a			a
b			b
c			c

8 Enter any distributive share of **Contribution Subtraction** from S corporations. **Attach** Schedule(s) K-1-P.   8 _____

9 Add Column D, Lines 7a through 7c, and Line 8, plus the total from all separate schedules. Enter your total **Contribution Subtraction** here **and** on Form IL-1120-ST, Line 29.   9 _____

■ **Interest Subtraction - River Edge Redevelopment Zones (Form IL-1120-ST 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 Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G
10 a							a
b							b
c							c

11 Enter any distributive share of **River Edge Redevelopment Zone Interest Subtraction** from S corporations. **Attach** Schedule(s) K-1-P.   11 _____

12 Add Column H, Lines 10a through 10c, and Line 11, plus the total from all separate schedules. Enter your total **River Edge Redevelopment Zone Interest Subtraction** here **and** on Form IL-1120-ST, Line 26.   12 _____

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

(Form IL-1120-ST 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 Col. E ÷ Col. F (cannot exceed "1") Multiply result by Col. G
13 a	_____	_____	_____	_____	_____	_____	_____	**a** _____
b	_____	_____	_____	_____	_____	_____	_____	**b** _____
c	_____	_____	_____	_____	_____	_____	_____	**c** _____

14 Enter any distributive share of **High Impact Business Interest Subtraction** from S corporations.
Attach Schedule(s) K-1-P. **14** _____

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.

	A Base period avg. expenses	B This year's expenses
16 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	F Distributive Share or Transfer	G Total Credit
19		_____	_____	_____	_____	_____	_____
20		_____	_____	_____	_____	_____	_____
21		_____	_____	_____	_____	_____	_____
22		_____	_____	_____	_____	_____	_____
23		_____	_____	_____	_____	_____	_____
24		_____	_____	_____	_____	_____	_____
25		_____	_____	_____	_____	_____	_____
26		_____	_____	_____	_____	_____	_____
27		_____	_____	_____	_____	_____	_____
28		_____	_____	_____	_____	_____	_____
29		_____	_____	_____	_____	_____	_____
30		_____	_____	_____	_____	_____	_____

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.**