



Illinois Department of Revenue Schedule 1299-A

Attach to your Form IL-1065 or IL-1120-ST.

Tax Subtractions and Credits

For partnerships and S corporations

Year ending

____ - ____
Month Year

Name as shown on your return

Federal employer identification no. (FEIN)
____ - ____

Section I — Tax Subtractions

Part I — Enterprise Zone or Foreign Trade Zone/Sub-Zone Dividend Subtraction

	A Corporation's name	B Name of enterprise or foreign trade zone/sub-zone	C Dividend amount
1 a	_____	_____	1a _____
b	_____	_____	1b _____
c	_____	_____	1c _____

2 **Dividend subtraction.** Add Column C, Lines 1a through 1c and write here and on your Form IL-1065, Part I, Line 5e or Form IL-1120-ST, Part I, Line 5b.

2 _____

Part II — Contribution Subtraction - Form IL-1120-ST filers only

	A Name of enterprise zone	B Zone organization	C Contribution amount	D Column C x 2
3 a	_____	_____	_____	3a _____
b	_____	_____	_____	3b _____
c	_____	_____	_____	3c _____

4 **Contribution subtraction.** Add Column D, Lines 3a through 3c and write here and on your Form IL-1120-ST, Part I, Line 5b.

4 _____

Part III — Interest Subtraction - 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 Column E ÷ by Column F Multiply result by Column G.
5 a	_____	_____	_____	_____	_____	_____	_____	5a _____
b	_____	_____	_____	_____	_____	_____	_____	5b _____
c	_____	_____	_____	_____	_____	_____	_____	5c _____

6 **Interest subtraction.** Add Column H, Lines 5a through 5c and write here and on your Form IL-1120-ST, Part I, Line 5b.

6 _____



Section II — Tax Credits

Part I — Enterprise Zone Investment Credit

A	B	C	D	E	F	G
Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used*	Name of enterprise zone	Basis	Column F x .5% (.005)
7 a _____	____/____	_____	_____	_____	_____	7a _____
b _____	____/____	_____	_____	_____	_____	7b _____
c _____	____/____	_____	_____	_____	_____	7c _____

8 Write the distributive share of enterprise zone investment credit from other partnerships and S corporations.

8 _____

9 **Enterprise zone investment credit.** Add Column G, Lines 7a through 7c, and Line 8 and write here and on Schedule K-1-P, Step 7, Line 43b.

9 _____

*If the property is used, write the abbreviation of the state in which the property was previously used.

Part II — Training Expense Credit

A	B	C
Total training expenses	Rate	Column A x Column B
10 _____	1.6% (.016)	10 _____

11 Write the distributive share of training expense credit from other partnerships and S corporations.

11 _____

12 **Training expense credit.** Add Column C, Lines 10 and 11 and write here and on Schedule K-1-P, Step 7, Line 43c.

12 _____

Part III — Research and Development Credit

Note: Qualifying expenditures must be from research activities conducted in Illinois.

	A	B
	Base period avg. expenditures	This year's expenditures
13 Illinois wages for qualified services (see instructions)	13 _____	_____
14 Illinois cost of supplies	14 _____	_____
15 Illinois rental or lease costs of computers	15 _____	_____
16 65% (.65) of Illinois contract expenses	16 _____	_____
17 Illinois basic research payments to qualified organizations (corporations only)	17 _____	_____
18 Total Illinois qualifying expenditures. Add Lines 13 through 17 of each column.	18 _____	_____
19 Subtract Line 18, Column A, from Line 18, Column B. If negative, write zero.	19 _____	_____
20 Multiply Line 19 by 6.5% (.065).		20 _____
21 Write the distributive share of research and development credit from other partnerships and S corporations.		21 _____
22 Research and development credit. Add Lines 20 and 21. Write here and on Schedule K-1-P, Step 7, Line 43d.		22 _____

Part IV — Environmental Remediation Tax Credit

A	B	C	D	E
Total unreimbursed remediation costs	Either \$100,000 threshold or name of enterprise zone where site is located*	Costs eligible for credit Column A - Column B	Rate	Column C x Column D
23 _____	_____	_____	25% (.25)	23 _____

24 Write the distributive share of environmental remediation tax credit from other partnerships and S corporations.

24 _____

25 Add Column E, Line 23 and Line 24.

25 _____

26 **Environmental remediation tax credit.** Write the lesser of Line 25 or \$40,000 here and on Schedule K-1-P, Step 7, Line 43e.

26 _____

*If your site is located in an enterprise zone and certified by DCCA, you do not have to meet the \$100,000 threshold (see instructions.)

Part V — Economic Development for a Growing Economy (EDGE) Tax Credit

27 Write the amount of EDGE tax credit awarded to you for this tax year under your agreement with DCCA. 27 _____

28 Write the distributive share of EDGE tax credit from other partnerships and S corporations.

28 _____

29 **Economic development for a growing economy (EDGE) tax credit.** Add Lines 27 and 28 and write here and on Schedule K-1-P, Step 7, Line 43g.

29 _____