



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)

\_\_\_\_/\_\_\_\_/\_\_\_\_  
 Tax year ending  
 IL Attachment No. 9

Write your name as shown on your return.

Write your federal employer identification number (FEIN).

**Step 1: Figure your subtractions**

■ **Enterprise Zone or 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	Add Column C, Lines 1a through 1c. Write your <b>dividend subtraction</b> here and on Form IL-1065, Line 29 or Form IL-1120-ST, Line 26.		2 _____

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

3 a	_____	_____	a _____
b	_____	_____	b _____
c	_____	_____	c _____
4	Add Column C, Lines 3a through 3c. Write your <b>dividend subtraction</b> here and on Form IL-1065, Line 30 or Form IL-1120-ST, Line 28.		4 _____

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

A Name of zone		B Zone organization	C Contribution amount	D Column C x 2
5 a	_____	_____	_____	a _____
b	_____	_____	_____	b _____
c	_____	_____	_____	c _____
6	Add Column D, Lines 5a through 5c. Write your <b>contribution subtraction</b> here and on Form IL-1120-ST, Line 30.			6 _____

■ **Interest Subtraction - Enterprise Zones or 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
7 a	_____	_____	_____	_____	_____	_____	a _____
b	_____	_____	_____	_____	_____	_____	b _____
c	_____	_____	_____	_____	_____	_____	c _____
8	Add Column H, Lines 7a through 7c. Write your <b>interest subtraction</b> here and on Form IL-1120-ST, Line 27.						8 _____

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

9 a	_____	_____	_____	_____	_____	_____	a _____
b	_____	_____	_____	_____	_____	_____	b _____
c	_____	_____	_____	_____	_____	_____	c _____
10	Add Column H, Lines 9a through 9c. Write your <b>interest subtraction</b> here and on Form IL-1120-ST, Line 29.						10 _____

**Step 2: Figure your credits**

■ **Film Production Services Tax Credit**

11 a	Write the amount of available credit from the Tax Credit Certificate you received from the Illinois Department of Commerce and Economic Opportunity (DCEO) or the amount that was transferred to you.	a _____
b	Write the distributive share of Film Production Services Tax Credit from other partnerships or S corporations.	b _____
c	Add Lines 11a and 11b. Write the total here and write each owner's share on Schedule K-1-P, Line 53a.	c _____



**Enterprise Zone or River Edge Redevelopment Zone Investment Credit**

	A Description of qualified property	B Date placed in service in Illinois Month Year	C ACRS class	D New/Used (see instr.)	E Name of zone	F Basis	G Rate (see instr.)	H Column F x Column G
12 a	_____	___/___	_____	_____	_____	_____	_____	a _____
b	_____	___/___	_____	_____	_____	_____	_____	b _____
c	_____	___/___	_____	_____	_____	_____	_____	c _____
13	Write any distributive share of Enterprise Zone or River Edge Redevelopment Zone Investment Credit from partnerships and S corporations.							13 _____
14	Add Column H, Lines 12a through 12c, and Line 13. Write your <b>Enterprise Zone or River Edge Redevelopment Zone Investment Credit</b> here and write each owner's share on Schedule K-1-P, Line 53b.							14 _____

**Tax Credit for Affordable Housing Donations**

15	Write the total amount of your donation to eligible sponsors here. _____ x .50 =	15 _____
16	Write any distributive share of <b>Tax Credit for Affordable Housing Donations</b> from other partnerships and S corporations and any credit transferred to you by the donor.	16 _____
17	Add Lines 15 and 16. Write your <b>Tax Credit for Affordable Housing Donations</b> here and write each owner's share on Schedule K-1-P, Line 53c.	17 _____

**Economic Development for a Growing Economy (EDGE) Tax Credit**

18	Write the amount of <b>EDGE</b> tax credit awarded to you for this tax year under your agreement with DCEO.	18 _____
19	Write any distributive share of <b>EDGE</b> tax credit from other partnerships and S corporations.	19 _____
20	Add Lines 18 and 19. Write your <b>Economic Development for a Growing Economy (EDGE) Tax Credit</b> here and write each owner's share on Schedule K-1-P, Line 53d.	20 _____

**Research and Development Credit**

	Write the following:	A Base period avg. expenses	B This year's expenses
21	Illinois wages for qualified services (see instructions)	21 _____	_____
22	Illinois cost of supplies	22 _____	_____
23	Illinois rental or lease costs of computers	23 _____	_____
24	65% (.65) of Illinois contract expenses	24 _____	_____
	Figure your credit:		
25	Total Illinois qualifying expenses. Add Lines 21 through 24 of each column.	25 _____	_____
26	Subtract Column A, Line 25, from Column B, Line 25. If negative, write zero.		26 _____
27	Multiply Line 26 by 6.5% (.065).		27 _____
28	Write any distributive share of research and development credit from other partnerships and S corporations.		28 _____
29	Add Lines 27 and 28. Write your <b>Research and Development Credit</b> here and write each owner's share on Illinois Schedule K-1-P, Line 53e.		29 _____

**Ex-Felons Jobs Credit**

	A Name	B SSN	C Date hired	D Qualifying wages	E Column D x 5%	F Max credit amt.	G Prior credit	H Column F minus Column G	I Write the lesser of Column E or H
30 a	_____	_____	/	_____	_____	\$600	_____	_____	a _____
b	_____	_____	/	_____	_____	\$600	_____	_____	b _____
c	_____	_____	/	_____	_____	\$600	_____	_____	c _____
31	Write any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations.								31 _____
32	Add Lines 30a through 30c and Line 31. Write your <b>Ex-Felons Jobs Credit</b> here and write each owner's share on Illinois Schedule K-1-P, Line 53f.								32 _____

**Veterans Jobs Credit**

	A Name	B SSN	C Qualifying wages	D Column C x 5%	E Max credit amount	F Write the lesser of Column D or E
33 a	_____	_____	_____	_____	\$600	a _____
b	_____	_____	_____	_____	\$600	b _____
c	_____	_____	_____	_____	\$600	c _____
34	Write any distributive share of Veterans Jobs Credit from partnerships and S corporations.					34 _____
35	Add Lines 33a through 33c and Line 34. Write your Veterans Jobs Credit here, and write each owner's share on Schedule K-1-P, Line 53g.					35 _____