Illinois Department of Revenue

Schedule 1299-A
(for partnerships and S corporations)
Attach to your Form IL-1065 or IL-1120-ST.

Tax Subtractions and Credits

__ __ / __ __ __ __
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 **dividend subtraction** 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 **dividend subtraction** 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 **contribution subtraction** 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 **interest subtraction** 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 **interest subtraction** 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 **Enterprise Zone or River Edge
Redevelopment Zone Investment Credit** 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 **Tax Credit for Affordable Housing Donations**
from other partnerships and S corporations and any credit transferred to you by the donor. **16** _____

17 Add Lines 15 and 16. Write your **Tax Credit for Affordable Housing Donations** 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 **EDGE** tax credit awarded to you for this tax year under your agreement with DCEO. **18** _____

19 Write any distributive share of **EDGE** tax credit from other partnerships and S corporations. **19** _____

20 Add Lines 18 and 19. Write your **Economic Development for a Growing Economy (EDGE) Tax Credit**
here and write each owner's share on Schedule K-1-P, Line 53d. **20** _____

■ Research and Development Credit

≡Note➡ The Research and Development credit expired and is no longer allowed for tax years beginning on or after July 30, 2009. If your tax
year begins on or after July 30, 2009, write zero on Line 29 and go to Line 30.

	A Base period avg. expenses	B This year's expenses
Write the following:		
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 **Research and Development Credit** 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 **Ex-Felons Jobs Credit** 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 Credit percentage	E Column C x Column D	F Max credit amount		G Write the lesser of Column E or F
33 a	_____	_____	_____	_____	_____	_____	**a**	_____
b	_____	_____	_____	_____	_____	_____	**b**	_____
c	_____	_____	_____	_____	_____	_____	**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** _____

◼ Student-Assistance Contribution Credit

	A Name	B SSN	C Qualifying contribution amount	D Column C x 25%	E Max credit amount		F Write the lesser of Column D or E
36 a	_____	_____	_____	_____	$500	**a**	_____
b	_____	_____	_____	_____	$500	**b**	_____
c	_____	_____	_____	_____	$500	**c**	_____

37 Write any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. **37** _____

38 Add Lines 36a through 36c and Line 37. Write your Student-Assistance Contribution Credit here and write each owner's share on Schedule K-1-P, Line 53h. **38** _____