



Schedule 1299-A Instructions

General Information

Complete this schedule if you are filing Form IL-1065 or Form IL-1120-ST and are entitled to the following **subtractions**:

- Dividends from enterprise zones and river edge redevelopment zones
- Dividends from foreign trade zones (or sub-zones)
- Contribution to a zone organization (Form IL-1120-ST filers only)
- Interest income from a loan secured by enterprise zone, river edge redevelopment zone, or high impact business property (Form IL-1120-ST financial organizations only)

or the following **credits**:

- Film Production Services Tax Credit
- Enterprise Zone or River Edge Redevelopment Zone Investment Credit
- Tax Credit for Affordable Housing Donations
- Economic Development for a Growing Economy (EDGE) Credit
- Research and Development Credit
- Ex-Felons Jobs Credit
- Veterans Jobs Credit
- Student-Assistance Contribution Credit
- Angel Credit
- New Markets Credit
- Historical Preservation Credit

Note See Illinois Schedule 1299-S, Enterprise Zones, Foreign Trade Zones, and Sub-Zones, for a listing of these zones in Illinois, as well as their definitions.

Step 1: Figure your subtractions

Enterprise Zone or River Edge Redevelopment Zone Dividend Subtraction

You may claim a subtraction for dividends you received from a corporation that conducts substantially all of its business operations in an Illinois enterprise zone or river edge redevelopment zone.

Note You may deduct only the portion of these dividends that is included in your Illinois base income. Do not include any dividends from High Impact Businesses operating in a foreign trade zone (or sub-zone).

Line 1 — Column A — Write the name of the corporation from which you received dividends.

Column B — Write the name of the enterprise zone or river edge redevelopment zone in which the corporation is located.

Column C — Write the amount of dividends you received from the corporation and included in your Illinois base income.

Line 2 — Write your distributive share from S corporations or partnerships that was reported to you on Illinois Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or Schedule K-1-T, Beneficiary's Share of Income and Deductions. If you received multiple Schedules K-1-P or K-1-T, the amount on Line 2 should equal the total of all amounts for this subtraction across all Schedules K-1-P.

Line 3 — Add Columns 1a through 1c, and Line 2.

- **IL-1065 filers:** Write the total here and on Form IL-1065, Line 28.
- **IL-1120-ST filers:** Write this total here and on Form IL-1120-ST, Line 25.

- Write any portion of this amount that will be distributed to a partner or shareholder on Illinois Schedule K-1-P, Line 39.

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

You may claim a subtraction for dividends you received from a corporation that is designated by the Department of Commerce and Economic Opportunity (DCEO) as a "High Impact Business" and conducts business operations in a federally designated foreign trade zone (or sub-zone) located in Illinois.

Note You may deduct only the portion of these dividends that is included in your Illinois base income.

Line 4 — Column A — Write the name of the corporation from which you received dividends.

Column B — Write the name of the foreign trade zone (or sub-zone) in which the corporation is located.

Column C — Write the amount of dividends you received from the corporation and included in your Illinois base income.

Line 5 — Write your distributive share from an S corporation or partnership that was reported to you on Illinois Schedule K-1-P. If you received multiple Schedules K-1-P, the amount on Line 5 should equal the total of all amounts for this subtraction across all Schedules K-1-P.

Line 6 — Add Lines 4a through 4c, and Line 5.

- **IL-1065 filers:** Write this total here and on Form IL-1065, Line 29.
- **IL-1120-ST filers:** Write this amount here and on Form IL-1120-ST, Line 27.
- Write any portion of this amount that will be distributed to a partner or shareholder on Illinois Schedule K-1-P, Line 40.

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

You may deduct twice the amount of any contribution made during your tax year to a designated zone organization to be used for an enterprise zone or river edge redevelopment zone project approved by DCEO, provided that the contribution qualifies as a charitable contribution under Internal Revenue Code (IRC) Section 170(c).

Line 7 — Column A — Write the name of the enterprise zone or river edge redevelopment zone that is the site of the project for which the contribution was made.

Column B — Write the name of the designated zone organization to which the contribution was made.

Column C — Write the amount of contribution.

Column D — Multiply each entry in Column C by 2.

Line 8 — Write your distributive share from an S corporation or partnership that was reported to you on Illinois Schedule K-1-P. If you received multiple Schedules K-1-P, the amount on Line 8 should equal the total of all amounts for this subtraction across all Schedules K-1-P.

Line 9 — Add Column D, Lines 7a through 7c, and Line 8. Write the total amount here and on Form IL-1120-ST, Line 29. Write any portion of this amount that will be distributed to a shareholder on Illinois Schedule K-1-P, Line 41.

Interest Subtraction

(Form IL-1120-ST financial organizations only)

If you are a **financial organization**, as defined in the Illinois Income Tax Act (IITA), Section 1501(a)(8), you may subtract any interest income received during the tax year from a loan made to a borrower, to the extent the loan is secured by qualified property that is eligible for the enterprise zone, river edge redevelopment zone, or high impact business investment credit.

Enterprise Zones or River Edge Redevelopment Zones (Form IL-1120-ST financial organizations only)

Line 10 — Column A — Write the name of the borrower eligible to claim the Enterprise Zone or River Edge Redevelopment Zone Investment Credit.

Column B — Write a description of each item of qualified property used to secure the loan.

Column C — Write the year the borrower claimed or will claim the credit on the qualified property.

Column D — Write the name of the enterprise zone or river edge redevelopment zone in which the property used as security is located.

Column E — Write the basis of each item of property listed in Column B that was used to compute the depreciation deduction for federal income tax purposes.

Column F — Write the amount of the loan.

Column G — Write the interest received or accrued for the loan during the year.

Column H — Divide each entry in Column E by Column F (cannot exceed "1"), and multiply the result by Column G.

Line 11 — If you received multiple Schedules K-1-P, the amount on Line 11 should equal the total of all amounts for this subtraction across all Schedules K-1-P.

Line 12 — Add Column H, Lines 10a through 10c, and Line 11. Write the total here and on Form IL-1120-ST, Line 26. Write any portion of this amount that will be distributed to a shareholder on Illinois Schedule K-1-P, Line 42.

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

Complete this section in the same manner as Lines 10 through 12, **except:**

Line 13 — Column A — Write the name of the borrower eligible to claim the High Impact Business Investment Credit.

Column D — Write the name of the foreign trade zone (or sub-zone) in which the property used as security is located.

Line 15 — Add Column H, Lines 13a through 13c, and Line 14. Write the total here and on Form IL-1120-ST, Line 28. Write any portion of the amount that will be distributed to a shareholder on Illinois Schedule K-1-P, Line 43.

Step 2: Figure your credits

Note → For several credits, you may have more qualifying items than space provides on Schedule 1299-A. For any of these credits in which you exceed the allotted space on the schedule, attach a separate schedule in the same format as Illinois Schedule 1299-A. Include the individual amounts from multiple schedules in the total line for each credit on Schedule 1299-A. Do not write the total on your attachment pages.

For example, if you have more than three qualifying employees for the veterans credit, attach an additional sheet in the same format provided on the Schedule 1299-A. Add the totals from the 1299-A and the attachment and write the total on Schedule 1299-A, Line 40.

Additionally, if you receive more than one Schedule K-1-P for any eligible credit, you should add the amounts from all Schedules K-1-P for that credit and write the total on the corresponding line item on Schedule 1299-A.

Film Production Services Tax Credit

For tax years **beginning on or after January 1, 2004**, businesses in the film industry may be able to take a tax credit.

To qualify for this credit you must have

- applied for and received a tax credit certificate from DCEO, or
- received a certificate from DCEO showing that a credit was transferred to you.

Contact DCEO for more information.

Line 16a — Write the amount of credit from the tax credit certificate you received from DCEO, including any amount transferred to you by the person who earned the credit.

Line 16b — Write the distributive share of the Film Production Services tax credit you received from other partnerships or S corporations.

Line 16c — Add Lines 16a and 16b. This is the amount of credit you may distribute to your partners or shareholders. Write each partner's or shareholder's share on Illinois Schedule K-1-P, Line 52a.



You must attach the tax credit certificate you received from DCEO to your Illinois tax return

Enterprise Zone or River Edge Redevelopment Zone Investment Credit

You may take this credit if you

- placed qualified property in service in an Illinois enterprise zone or river edge redevelopment zone within the tax year,
- placed it in service on or after the date the zone was officially designated as an enterprise zone or river edge redevelopment zone, and
- continued to use the qualified property on the last day of your tax year.



"Qualified property" is property that

- is tangible;
- is depreciable according to IRC Section 167;
- has a useful life of four or more years as of the date placed in service in Illinois; and
- is acquired by purchase as defined in IRC Section 179(d).

Qualified property can be new or used but does not qualify for the Enterprise Zone or River Edge Redevelopment Zone Investment Credit if it was previously used in Illinois in a manner that qualified for that credit or for the Replacement Tax Investment Credit on Form IL-477.

Qualified property includes buildings, structural components of buildings, and signs that are real property. It does not include land or improvements to real property that are not a structural component of a building, such as landscaping, sewer lines, local access roads, fencing, parking lots, and other appurtenances.

Any improvement or addition made on or after the date the enterprise zone or river edge redevelopment zone was designated or the business was designated as a high impact business is considered to be qualified property to the extent that the improvement or addition increases the adjusted basis of the property previously placed in service in Illinois and otherwise meets the requirements of qualified property.

Note Qualified Enterprise Zones are listed on Schedule 1299-S.

Line 17 — Column A — Describe each item of qualified property you placed in service in an Illinois enterprise zone or river edge redevelopment zone.

Column B — Write the month and year each item of qualified property was placed in service in Illinois. An item is placed in service on the earlier of

- the date the item is placed in a condition or state of readiness and availability for its specifically assigned function, or
- the date the depreciation period of the item begins. (Generally, this will be the same date the item is placed in service for purposes of the federal depreciation deduction.)

Note The date placed in service in Illinois must be written in Column B or your basis in Column F will be reduced to zero.

Column C — If you are using the federal accelerated cost recovery system (ACRS) to depreciate the property, write the ACRS class assigned to each item of qualified property. Property assigned to an ACRS class of less than four years is not qualified.

If you are not using the ACRS method to depreciate the property, write the useful life assigned to the property for federal depreciation purposes. The useful life of the property when placed in service must be four or more years to qualify.

Column D — Indicate whether each item of qualified property is new or used. If the property was previously used, write the abbreviation of the state where the property was located.

Column E — Write the name of the enterprise zone or redevelopment zone in which the property is used.

Column F — For each item of property, write the basis used to figure the depreciation deduction for federal income tax purposes. If you used the property prior to placing it in service in Illinois, an Illinois enterprise zone, or river edge redevelopment zone write the adjusted basis as of the date you placed it in service in Illinois or in an Illinois enterprise zone or river edge redevelopment zone.

Column G —

Enterprise zones: If you placed property in service in an enterprise zone, write .005.

River edge redevelopment zones: If your business is new to Illinois, write .01. Otherwise, use the Base Employment Calculation Worksheet on Page 6 of this instruction booklet to figure the correct rate.

Column H — Multiply Column F by Column G.

Line 18 — Write your distributive share from other S corporations or partnerships that was reported to you on Illinois Schedule K-1-P.

Line 19 — Add the amounts in Column H, Lines 17a through 17c, and Line 18. This is the amount of Enterprise Zone or River Edge Redevelopment Zone Investment Credit you may distribute to your partners or shareholders. Write the result on Line 19, and write each owner's share on Illinois Schedule K-1-P, Line 52b.

Tax Credit for Affordable Housing Donations

You may take this credit if you

- have made a donation under Section 7.28 of the Illinois Housing Development Act for the development of affordable housing in Illinois, and
- made the donation in a tax year **ending on or after** December 31, 2001.

You may also take this credit if it was transferred to you by the donor.



You must attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.

Line 20 — Write the total amount of your donation to eligible sponsors on the line provided. Multiply this amount by 50 percent (.50) and write the result on Line 20.

Line 21 — Write any distributive share of Tax Credit for Affordable Housing Donations that was distributed to you from other partnerships or S corporations and reported to you on Illinois Schedule K-1-P, or transferred to you by the donor.

Line 22 — Add the amounts on Lines 20 and 21. Write the result here and write each owner's share on Illinois Schedule K-1-P, Line 52c. This is your Tax Credit for Affordable Housing Donations.

Economic Development for a Growing Economy (EDGE) Tax Credit

You may take this credit if

- you have entered into an agreement with DCEO, either under the Economic Development for a Growing Economy Tax Credit Act or the Corporate Headquarters Relocation Act, and
- you meet the conditions stated in your agreement with DCEO.

The EDGE credit

- cannot exceed the incremental income tax, which is the total amount withheld during the tax year from the compensation of new employees who are employed at a project that is the subject of the agreement.
- cannot exceed 100 percent of the total amount spent on approved costs (defined in the agreement) by the taxpayer during all prior tax years, minus the amount of credit allowed in prior years.
- is determined on an annual basis.
- cannot exceed the amount of income tax for the tax year.
- may be applied against income tax in no more than 10 tax years for businesses that qualify under the Economic Development for a Growing Economy Tax Credit Act.
- may be applied against income tax in more than 10 tax years, but no more than 15 tax years for businesses that qualify under the Corporate Headquarters Relocation Act, have undertaken a qualifying project within the time frame specified by DCEO, and apply no more than 60 percent of the maximum credit per year.



You must attach a copy of the certificate of verification you received from the director of DCEO or a copy of your agreement with DCEO.

For more information regarding the EDGE Program, applications, and tax credit, you may call DCEO at 1 877 221-4403 or write to Illinois Department of Commerce and Economic Opportunity, First Stop Business Information Center of Illinois, 620 East Adams, Third Floor, Springfield, Illinois 62701.

Lines 23 and 24 — Follow the instructions on the form.

Line 25 — Add the amounts on Lines 23 and 24. This is the amount of EDGE Tax Credit you may distribute to your partners or shareholders. Write the result here and write each owner's share on Illinois Schedule K-1-P, Line 52d.



Research and Development Credit

Note For tax years ending on or after January 1, 2011, the Research and Development Credit expires. Fiscal-year filers may not claim this credit for qualifying expenses earned on or after January 1, 2011.

You may take this credit if

- you have certain qualifying expenses for increasing qualified research activities in Illinois.

You may not take this credit for the following types of activities:

- research conducted after the beginning of commercial production;
- research adapting an existing product or process to a particular customer's need;
- duplication of an existing product or process;
- surveys or studies;
- research relating to certain internal-use computer software;
- research conducted outside Illinois;
- research in the social sciences, arts, or humanities; or
- research funded by another person (or governmental entity).

Definitions "Qualifying expenses" are expenditures qualifying under IRC Section 41 that are attributable to research in Illinois, including certain payments to qualified organizations for basic research in Illinois.

"Qualifying expenses for increasing research activities in Illinois" are the excess of qualifying expenses incurred for the current tax year over qualifying expenses incurred for the base period.

"Base period" is the **three** tax periods immediately preceding the determination year.

"Qualified research" is research or experimental activities that create or improve a function, performance, reliability, or quality. Research must be performed in Illinois and be of a technical nature and be intended to be useful in the development of a new or improved business component held for sale, lease, license, or use by you in your business.

Lines 26 through 29 — Follow the instructions on the form for the amount to write in Column A and Column B.

Column A — Write the average of the base period qualified expenses resulting from activities that were conducted in the **state of Illinois** and were included in the comparable lines on U.S. Form 6765, **either** Section A, Lines 1 and 2, and Lines 5 through 8, or Section B, Lines 18 and 19, and Lines 23 through 26.

Column B — Write the current year qualified expenses resulting from activities that were conducted in the **state of Illinois** and were included in the comparable lines on U.S. Form 6765, **either** Section A, Lines 1 and 2, and Lines 5 through 8, or Section B, Lines 18 and 19, and Lines 23 through 26.

If you were **not** doing business in Illinois during one or more of the tax years included in the base period, use "0" as the factor for that tax year when computing the average base period qualified expenses.

Note If you were doing business in Illinois for less than an entire year during any tax year in the base period, the qualifying expenses (Lines 26 through 29) must be annualized as follows:

qualified expenses X 365 ÷ number of days doing business in Illinois

Lines 30 and 31 — Follow the instructions on the form.

Line 32 — Multiply Line 31 by 6.5 percent (.065), and write the result.

Line 33 — Write the distributive share of research and development credit distributed to you from other partnerships and S corporations that was reported to you on Illinois Schedule K-1-P.

Line 34 — Add the amounts on Lines 32 and 33. Write the result here and write each owner's share on Illinois Schedule K-1-P, Line 52e. This is your Research and Development Credit.

Ex-Felons Jobs Credit

For tax years **beginning on or after January 1, 2007**, the Ex-Felons Jobs Credit is five percent of qualified wages paid during the taxable year to an employee who is a qualified ex-felon. The total credits for **all** tax years for wages paid to a particular ex-felon may not exceed \$600.

Definitions "Qualified wages" means wages you paid during the one-year period beginning with the date the ex-felon begins working for you. Only wages that are subject to unemployment tax under IRC Section 3306 qualify. This includes amounts in excess of the maximum taxable wage. Wages paid during any period for which you received federally funded payments for on-the-job training for the ex-felon do not qualify.

A "qualified ex-felon" means an Illinois resident

- who has been convicted of a felony other than a crime of violence as defined in Section 2 of the Crime Victims Compensation Act, a Class X felony, an offense for which probation is not allowed, a sex offense, or a crime of bodily harm, and
- who was sentenced to a period of incarceration in an Illinois adult correctional center, and
- who was hired by you within one year after being released from the adult correctional facility.

A person who has been convicted more than twice of a felony is **not** a qualified felon.

Line 35 — For each ex-felon for whom you are claiming a credit:

Column A — Write the name of the qualified ex-felon.

Column B — Write the Social Security number of the qualified ex-felon.

Column C — Write the date you hired the qualified ex-felon.

Column D — Write the amount of qualified wages you paid to this ex-felon during the taxable year. Do not include any wages paid more than one year after the date of hiring.

Column E — Multiply the amount in Column D by five percent (.05).

Column G — If you claimed an Ex-Felon Jobs Tax Credit for this ex-felon in any prior year, write the total amount of credit claimed.

Column H — Subtract the amount in Column G from \$600. This amount cannot be less than zero.

Column I — Write the amount from Column E or the amount from Column H, whichever is less.

If you have more than three qualified ex-felon employees, attach a separate schedule in the same format as Schedule 1299-A. However, the total amount of credit from multiple schedules must be included on Line 37.

Line 36 — Follow the instructions on the form.

Line 37 — Add Lines 35a through 35c, Column I (including the amounts on any additional schedules you have attached) and Line 36. Write the result here and on Illinois Schedule K-1-P, Line 52f. This is your total Ex-Felons Jobs Credit.

Veterans Jobs Credit

For tax years **beginning on or after January 1, 2010**, the Veterans Jobs Credit is 10 percent of qualified wages paid during the taxable year to an employee who is a qualified veteran. The credit **per year** for wages paid to a particular veteran may not exceed \$1200.

Definitions A "qualified veteran" means an Illinois resident who

- was a member of the Armed Forces of the United States (including any reserve component) or of the Illinois National Guard,
- served on active duty in connection with Operation Desert Storm, Operation Enduring Freedom, or Operation Iraqi Freedom,

- has provided you with documentation showing that he or she was honorably discharged,
- was initially hired by you on or after January 1, 2007, and
- was employed by you at least 185 days during the tax year.

“**Qualified wages**” means gross wages paid to a qualified veteran in the course of that veteran’s sustained employment.

Line 38 — For each veteran for whom you are claiming a credit:

Column A — Write the name of the qualified veteran.

Column B — Write the Social Security number of the qualified veteran.

Column C — Write the amount of qualified wages you paid to this veteran during the taxable year.

Column D — Multiply the amount in Column C by the percentage in Column D and write the result in Column D.

Column F — Write the amount from Column D or Column E, whichever is less.

Line 39 — Follow the instructions on the form.

Line 40 — Add Lines 38a through 38c, Column F (including the amounts on any additional schedules you have attached) and Line 39. Write the result here and on Illinois Schedule K-1-P, Line 52g. This is your total Veterans Jobs Tax Credit.

■ Student-Assistance Contribution Credit

For tax years **ending on or after December 31, 2009**, if you are an employer who makes a matching contribution to a qualified Illinois pre-paid tuition program on behalf of your employees, you are entitled to a credit of 25 percent (.25) or \$500 per employee, whichever is less.

Definitions “**Qualified education pre-paid tuition plans**” include

- Illinois Bright Start Savings Pool,
- Illinois Bright Directions Savings Pool,
- College Illinois Pre-paid Tuition Program.

Line 41 — For each employee for whom you made a matching contribution

Column A — Write the name of the employee.

Column B — Write the Social Security number of the employee.

Column C — Write the amount of the matching contribution you made.

Column D — Multiply the amount in Column C by 25 percent (.25).

Column F — Write the amount from Column D or Column E, whichever is less.

Line 42 — Follow the instructions on the form.

Line 43 — Add Lines 41a through 41c, Column F (including the amounts on any additional schedule you have attached) and Line 42. Write the result here and on Illinois Schedule K-1-P, Line 52h. This is your total Student-Assistance Contribution Credit.

■ Angel Credit

Fiscal-year filers only - For tax years beginning on or after January 1, 2011, and ending on or before December 31, 2016, an **Angel Investment Credit** may be claimed in an amount equal to 25 percent (.25) of an investment made directly in a qualified new business. The credit may not reduce tax below zero and may be carried forward for five years.

To qualify for the credit, you must have applied for and received a tax credit certificate from DCEO. Contact DCEO for more information.

Line 44 — Write the amount of credit from the tax credit certificate you received from DCEO.

Attach You must attach the tax credit certificate you received from DCEO and a copy of Schedule K-1-P to your tax return, if applicable.

Line 45 — Follow the instructions on the form.

Line 46 — Add Lines 44 and 45. Write the result here and on Illinois Schedule K-1-P, Line 52i. This is your total Angel Credit.

■ New Markets Credit

The New Markets Credit is allowed for qualified investments made between 2008 and 2012 in a community development entity. Credits are allowed on the second anniversary of the investment (tax years ending on or after December 31, 2010), and the next four anniversaries.

To qualify for this credit, you must have

- applied for and received a tax credit certificate from DCEO, or
- received a certificate from DCEO showing that a credit was transferred to you.

Contact DCEO for more information.

Line 47 — Write the amount of credit from the tax credit certificate you received from DCEO, including any credit transferred to you by the person who earned the credit.

Line 48 — Follow the instructions on the form.

Line 49 — Add Lines 47 and 48. Write the result here and on Illinois Schedule K-1-P, Line 52j. This is your total New Markets Credit.

Attach You must attach the tax credit certificate you received from DCEO and a copy of Schedule K-1-P to your tax return, if applicable.

■ Historic Preservation Credit

Fiscal-year filers only - For tax years beginning on or after January 1, 2011, the Historic Preservation Credit is the amount awarded by the Department of Commerce and Economic Opportunity under the Historic Preservation Tax Credit Pilot Program Act during the tax year.

To qualify for this credit, you must have

- applied for and received a tax credit certificate from DCEO, or
- received a certificate from DCEO showing that a credit was transferred to you.

Contact DCEO for more information.

Line 50 - Write the amount of credit from the tax credit certificate you received from DCEO, including any credit transferred to you by the person who earned the credit.

Line 51 — Follow the instructions on the form.

Line 52 — Add Lines 50 and 51. Write the result here and on Illinois Schedule K-1-P, Line 52k. This is your total Historic Preservation Credit.

Base Employment Calculation Worksheet

Use this worksheet to calculate the credit rate you should use if you have placed qualifying property in service in a river edge redevelopment zone for Step 2, Column G, Line 17. You should keep a copy of this worksheet in your files as documentation of your credit calculation. The department may request this information during a review or audit of your account.

- 1** Write the number of covered workers from Line 1 of Illinois Department of Security Form UI-3/40, Employer Contribution and Wage Report, you filed for each month.

	A	B
Month	Current Year	Preceding Year
1st	_____	_____
2nd	_____	_____
3rd	_____	_____
4th	_____	_____
5th	_____	_____
6th	_____	_____
7th	_____	_____
8th	_____	_____
9th	_____	_____
10th	_____	_____
11th	_____	_____
12th	_____	_____

- 2** Write the total of each column.

	2	_____
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- 3** Divide the amount on Line 2 by the number of months used in that column. Round the result to six decimal places.

	3	_____
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- 4** Subtract Line 3, Column B, from Line 3, Column A. If the amount is zero or negative, write zero.

		4 _____
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- 5** Divide Line 4 by Line 3, Column B. If the amount is greater than .01, write .01. Otherwise, round the result to six decimal places and write that amount here.

		5 _____
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- 6** Multiply Line 5 by 0.5. Round to six decimal places and write the result here.

		6 _____
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- 7** Add Line 6 plus .005. Write the amount here and on Column G, Line 17, for each item of property placed in service in a river edge redevelopment zone.

		7 _____
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