



Enter your name as shown on your return.

Enter your federal employer identification number (FEIN).

**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. Enter your **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. Enter your **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. Enter your **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. Enter your **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	B	C	D	E	F	G	H
	Borrower	Property by which loan is secured	Year of investment credit	Zone of secured property	Basis of property	Loan amount	Total interest	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 <b>High Impact Business Interest Subtraction</b> from S corporations. <b>Attach</b> Schedule(s) K-1-P.							14 _____
15	Add Column H, Lines 13a through 13c, and Line 14. Enter your <b>High Impact Business Interest Subtraction</b> here <b>and</b> on Form IL-1120-ST, Line 28.							15 _____

**Step 2: Figure your credits**

**Film Production Services Tax Credit**

16 a	Enter 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. <b>Attach</b> DCEO certificate.	a _____
b	Enter any distributive share of Film Production Services Tax Credit from other partnerships or S corporations. <b>Attach</b> Schedule(s) K-1-P.	b _____
c	Add Lines 16a and 16b. Enter the total here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52a.	c _____

**Enterprise Zone Investment Credit**

	A	B	C	D	E	F	G	H
	Description of qualified property	Date placed in service in Illinois Month Year	ACRS class	New/Used (see instr.)	Name of Zone	Basis	Rate	Column F x Column G
17 a	_____	___/___	_____	_____	_____	_____	.005	a _____
b	_____	___/___	_____	_____	_____	_____	.005	b _____
c	_____	___/___	_____	_____	_____	_____	.005	c _____
18	Enter any distributive share of Enterprise Zone Investment Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.							18 _____
19	Add Column H, Lines 17a through 17c, and Line 18. Enter your <b>Enterprise Zone Investment Credit</b> here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52b.							19 _____

**Tax Credit for Affordable Housing Donations**

20	Enter the total amount of your donation to eligible sponsors here. _____ x .50 =	20 _____
<b>Attach</b> a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.		
21	Enter 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. <b>Attach</b> Schedule(s) K-1-P.	21 _____
22	Add Lines 20 and 21. Enter your <b>Tax Credit for Affordable Housing Donations</b> here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52c.	22 _____

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

23	Enter the amount of EDGE Tax Credit awarded to you for this tax year under your agreement with DCEO. <b>Attach</b> DCEO certificate.	23 _____
24	Enter any distributive share of EDGE Tax Credit from other partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.	24 _____
25	Add Lines 23 and 24. Enter your <b>EDGE Tax Credit</b> here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52d.	25 _____



**Research and Development Credit (Qualifying expenses must be from research activities conducted in Illinois.)**

	A	B
	Base period avg. expenses	This year's expenses
<b>Enter the following:</b>		
<b>26</b> Illinois wages for qualified services. See instructions.	<b>26</b> _____	_____
<b>27</b> Illinois cost of supplies	<b>27</b> _____	_____
<b>28</b> Illinois rental or lease costs of computers	<b>28</b> _____	_____
<b>29</b> 65% (.65) of Illinois contract expenses	<b>29</b> _____	_____
<b>Figure your credit:</b>		
<b>30</b> Add Lines 26 through 29 of each column. Total Illinois qualifying expenses.	<b>30</b> _____	_____
<b>31</b> Subtract Column A, Line 30 from Column B, Line 30. If negative, enter zero.		<b>31</b> _____
<b>32</b> Multiply Line 31 by 6.5% (.065).		<b>32</b> _____
<b>33</b> Enter any distributive share of Research and Development Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.		<b>33</b> _____
<b>34</b> Add Lines 32 and 33. Enter your <b>Research and Development Credit</b> here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52e.	→	<b>34</b> _____

**Ex-Felons Jobs Credit**

	A	B	C	D	E	F	G	H	I
	Name	SSN	Date hired	Qualified wages	Col. D x 5% (.05)	Max credit amount	Prior credit	Col. F minus Col. G	Enter the lesser of Column E or H
<b>35 a</b>	_____	_____	____/____	_____	_____	\$1,500	_____	_____	<b>a</b> _____
<b>b</b>	_____	_____	____/____	_____	_____	\$1,500	_____	_____	<b>b</b> _____
<b>c</b>	_____	_____	____/____	_____	_____	\$1,500	_____	_____	<b>c</b> _____
<b>36</b> Enter any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.									<b>36</b> _____
<b>37</b> Add Column I, Lines 35a through 35c and Line 36. Enter your <b>Ex-Felons Jobs Credit</b> here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52f.									<b>37</b> _____

**Student-Assistance Contribution Credit**

	A	B	C	D	E	F
	Name	SSN	Qualified contribution amount	Column C x 25% (.25)	Max credit amount	Enter the lesser of Column D or E
<b>38 a</b>	_____	_____	_____	_____	\$500	<b>a</b> _____
<b>b</b>	_____	_____	_____	_____	\$500	<b>b</b> _____
<b>c</b>	_____	_____	_____	_____	\$500	<b>c</b> _____
<b>39</b> Enter any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.						<b>39</b> _____
<b>40</b> Add Column F, Lines 38a through 38c and Line 39. Enter your <b>Student-Assistance Contribution Credit</b> here, on Schedule M (for businesses), Step 2, Line 7, <b>and</b> enter each owner's share on Schedule K-1-P, Line 52g.						<b>40</b> _____

**Angel Investment Credit**

<b>41</b> Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. <b>Attach</b> DCEO certificate.	<b>41</b> _____
<b>42</b> Enter any distributive share of Angel Investment Credit from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.	<b>42</b> _____
<b>43</b> Add Lines 41 and 42. Enter your <b>Angel Investment Credit</b> here <b>and</b> enter each owner's share on Schedule K-1-P, Line 52h.	<b>43</b> _____



■ **New Markets Credit**

- 44 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 44 \_\_\_\_\_
- 45 Enter any distributive share of New Markets Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 45 \_\_\_\_\_
- 46 Add Lines 44 and 45. Enter your **New Markets Credit** here **and** enter each owner's share on Schedule K-1-P, Line 52i. 46 \_\_\_\_\_

■ **River Edge Historic Preservation Credit**

- 47 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO. **Attach** DCEO certificate. 47 \_\_\_\_\_
- 48 Enter any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 48 \_\_\_\_\_
- 49 Add Lines 47 and 48. Enter your **River Edge Historic Preservation Credit** here **and** enter each owner's share on Schedule K-1-P, Line 52j. 49 \_\_\_\_\_

■ **Live Theater Production Tax Credit**

- 50 Enter the amount of available credit from the Tax Credit Certificate you received from DCEO or the amount transferred to you. **Attach** DCEO certificate. 50 \_\_\_\_\_
- 51 Enter any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P. 51 \_\_\_\_\_
- 52 Add Lines 50 and 51. Enter your **Live Theater Production Tax Credit** here **and** enter each owner's share on Schedule K-1-P, Line 52k. 52 \_\_\_\_\_

■ **Hospital Credit**

- 53 Enter the amount of real property taxes paid during the tax year on Illinois real property used for hospital purposes during the prior tax year. 53 \_\_\_\_\_
- 54 Enter the cost of free or discounted services provided at Illinois locations during the tax year pursuant to the hospital's charitable financial assistance policy, measured at cost. 54 \_\_\_\_\_
- 55 Enter the lesser of Line 53 or Line 54. This is your Hospital Credit before transfers. 55 \_\_\_\_\_
- 56 Enter any amount of the credit on Line 55 you have transferred or intend to transfer. **Attach** a written notice of the transfer. See instructions. 56 \_\_\_\_\_
- 57 Subtract Line 56 from Line 55. This amount cannot be less than zero. 57 \_\_\_\_\_
- 58 Enter any distributive share of Hospital Credit from partnerships and S corporations or any amount transferred to you. **Attach** Schedule(s) K-1-P or a copy of the notice of transfer the seller or donor issued to the Illinois Department of Revenue. 58 \_\_\_\_\_
- 59 Add Lines 57 and 58. Enter your **Hospital Credit** here **and** enter each owner's share on Schedule K-1-P, Line 52l. 59 \_\_\_\_\_



**Other Credits which may be carried forward for five years**

**Note** See instructions before completing. Identify below Illinois Income Tax credits which are allowed by the Illinois Income Tax Act (IITA), which may be claimed on the 2017 Schedule 1299-A, and which may be carried forward five years, but for which no specific line has been provided on this 2017 Schedule 1299-A. Attach any documentation as required by the IITA, the Illinois Income Tax Regulations, or the Schedule 1299-A instructions. **Do not** report on these lines Illinois Income Tax credits

- which may be carried forward for a period of other than 5 years,
- which have expired and may not be claimed on this 2017 Schedule 1299-A, or
- for which a specific line has been provided elsewhere on this 2017 Schedule 1299-A.

Failure to follow these instructions may result in further correspondence from the Department, the disallowance of the credit, or a delay in the processing of your return. You also may be required to submit further information to support the credit claimed.

	<b>A</b> Three Digit Other Credits Code Number	<b>B</b> Name and Breakdown of Other Credits claimed			<b>C</b> Amount of Other Credits claimed
<b>60</b>	a _____	_____		a _____	a _____
	b _____	_____		b _____	b _____
	c _____	_____		c _____	c _____
<b>61</b>	Enter any distributive share of Other Credits from partnerships and S corporations. <b>Attach</b> Schedule(s) K-1-P.			<b>61</b>	_____
<b>62</b>	Add Column C, Lines 60a through 60c and Line 61. Enter your <b>Other Credits</b> here and enter each owner's share on Schedule K-1-P, Line 52m.			<b>62</b>	_____

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

