Illinois Department of Revenue
2019 Schedule 1299-C
Attach to your Form IL-1040.

Income Tax Subtractions
and Credits (for individuals)
For tax years ending on or after December 31, 2019.

IL Attachment No. 3

Your name as shown on Form IL-1040

Your Social Security number

Read this information before completing this form:

Refer to Schedule 1299-I, Income Tax Credits Information and Worksheets, and Schedule 1299-C Instructions for information on how to complete this schedule. All figures should be rounded to whole dollars.

If you are carrying forward credits from a previous year, you must refer to your 2018 Schedule 1299-C, Step 3 to determine the amount of available credit carryforward that you may use on this 2019 Schedule 1299-C.

If you have more subtractions or credits than lines available, attach a separate schedule in the same format with all the required information. Complete Step 3, Line 43 on this schedule only.

NOTE: **If you do not provide the necessary information or attempt to claim a subtraction or credit which does not exist, you may receive correspondence from the Department, your subtraction or credit may be disallowed, and the processing of your return may be delayed.**

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, trusts, or estates. **Attach** Schedule(s) K-1-P or K-1-T.   2 _____

3 Add Step 1, Column C, Lines 1a through 1c and Line 2, and enter the total here.   ◆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 within a Foreign Trade Zone (or sub-zone) Dividend Subtraction from partnerships, S corporations, trusts, or estates.
Attach Schedule(s) K-1-P or K-1-T.   5 _____

6 Add Step 1, Column C, Lines 4a through 4c and Line 5, and enter the total here.   ◆6 _____

7 Add Step 1, Lines 3 and 6. Enter your total **dividend subtraction** here and on Schedule M, Line 24.   7 _____

Step 2: Worksheets (Complete this step only if you earned any of these income tax credits during your current tax year)

■ Research and Development

Follow the instructions on this worksheet to calculate the Research and Development credit amount to enter in Step 3, Column E.

		A Base period avg. expenses	**B** This year's expenses
8	Enter the amounts from Schedule 1299-I, Line 6 of the Research and Development Worksheet.	◆8 _____	◆8 _____
9	Subtract Line 8, Column A from Line 8, Column B. If negative, enter zero.		◆9 _____
10	Multiply Line 9 by 6.5% (.065). Enter the result here and in Step 3, Column E on the line with "5" in Column A and Credit Code 5340 in Column B.		◆10 _____

■ Instructional Materials and Supplies

Follow the instructions on this worksheet to calculate the Instructional Materials and Supplies credit amount to enter in Step 3, Column E.

		A Primary taxpayer	**B** Spouse
11	**a** Social Security number.	_____	_____
	b School name (Illinois only).	_____	_____
	c Total qualified expenses paid in 2019.	_____	_____
	d Enter the lesser of Line 11c or $250.	_____	_____
12	Add Line 11d, Column A, and Line 11d, Column B. Enter the result here and in Step 3, Column E on the line with "5" in Column A and Credit Code 5740 in Column B.	◆12 _____	

■ Adoption

Follow the instructions on this worksheet to calculate the Adoption credit amount to enter in Step 3, Column E.

Part 1 - Adopted Child Information

	Child's Name (first, last)	Identifying Number	Birth Date	IL Resident	Final in 2019
13 ◆	_____	_____	___/___ Month Year	☐	☐
14 ◆	_____	_____	___/___ Month Year	☐	☐
15 ◆	_____	_____	___/___ Month Year	☐	☐

Part 2 - Figure your credit

		Child 1 (Line 13)	Child 2 (Line 14)	Child 3 (Line 15)
16◆a	Maximum credit allowed per child (see instructions).	_____	_____	_____
◆b	IL Adoption credit claimed previously for this child.	_____	_____	_____
c	Subtract Line b from Line a.	_____	_____	_____
◆d	Qualified adoption expenses (see instructions).	_____	_____	_____
e	Enter the lesser of Line c or Line d.	_____	_____	_____
f	Total amount of qualified adoption expenses from Line e.			_____
g	Illinois residents: Enter 1.0. Nonresidents and part-year residents: Enter the decimal from Schedule NR, Line 48.			_____ .
h	Multiply Line f by Line g. Enter the result here and in Step 3, Column E on the line with "5" in Column A and Credit Code 5780 in Column B.			◆ 16 _____

Step 3: Figure your Income Tax Credit (Complete Step 2 first, if applicable) See Schedule 1299-C Instructions for how to complete this Step.

17 Enter your income tax from Form IL-1040, Line 14. 17 _____

18 Add the credit amounts from Form IL-1040, Lines 15 and 16, and enter here. 18 _____

19 Subtract Line 18 from Line 17. If the amount is zero or negative, enter zero. 19 _____

◆ A Years Left to Carry	◆ B Credit Code	◆ C IL Tax Year Credit Earned	◆ D Identifying Number	◆ E Credit Earned or Carried	◆ F Distributive Share or Transfer	G Total Credit	H Calculation	I Credit Applied	J Credit Carryforward
20 Enter the amount from Line 19 here.							20 _____		
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42 Add the amounts in Column I and enter the total here. 42 _____

43 Follow the Schedule 1299-C Instructions to determine the amount of credit you may claim this year. Enter the amount here and on your Form IL-1040, Line 17. ◆43 _____