



Illinois Department of Revenue
2020 Schedule 1299-A



Tax Subtractions and Credits (for partnerships and S corporations)

For tax years ending on or after December 31, 2020.
Attach to your Form IL-1065 or IL-1120-ST.

Year ending _____

Month _____ Year _____
IL Attachment No. 9

Enter your name as shown on your return. _____

Enter your federal employer identification number (FEIN). _____

Read this information before completing this schedule: Refer to Schedule 1299-I, Income Tax Credits Information and Worksheets, and Schedule 1299-A Instructions for information on how to complete this schedule. All figures should be rounded to whole dollars. If you have more subtractions or credits than lines available, attach a separate schedule in the same format with all the required information.

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, plus the total from all separate schedules. Enter your total 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, plus the total from all separate schedules. Enter your total 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, plus the total from all separate schedules. Enter your total 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, plus the total from all separate schedules. Enter your total 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 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 |
|------|--|--|--------------------------------|-------------------------------|------------------------|------------------|---------------------|--|
| 13 a | _____ | _____ | _____ | _____ | _____ | _____ | _____ | a _____ |
| b | _____ | _____ | _____ | _____ | _____ | _____ | _____ | b _____ |
| c | _____ | _____ | _____ | _____ | _____ | _____ | _____ | c _____ |
| 14 | Enter any distributive share of High Impact Business Interest Subtraction from S corporations. Attach Schedule(s) K-1-P. | | | | | | | 14 _____ |
| 15 | Add Column H, Lines 13a through 13c, and Line 14, plus the total from all separate schedules. Enter your total High Impact Business Interest Subtraction here and on Form IL-1120-ST, Line 28. | | | | | | | 15 _____ |

Step 2: Worksheet (Complete this step only if you earned this credit during your current tax year.)

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

| | A Base period avg. expenses | B This year's expenses |
|----|--------------------------------|---------------------------|
| 16 | 16 _____ | 16 _____ |
| 17 | 17 _____ | 17 _____ |
| 18 | 18 _____ | 18 _____ |

Step 3: Figure your credits

See Schedule 1299-A Instructions and Schedule 1299-I for how to list each credit, complete each column, and where to list each owner's share on Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture.

| | A Credit Code | B Credit Earned YYYY-MM | C Unitary Member FEIN | D Certificate Number | E Credit Amount Earned | F Distributive Share Credit from K-1-P | G Transferred Credit Amount | H Total Credit (E+F+G) |
|----|------------------|-------------------------------|-----------------------------|-------------------------|---------------------------|---|--------------------------------|---------------------------|
| 19 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 20 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 21 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 22 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 23 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 24 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 25 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 26 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 27 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 28 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 29 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| 30 | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |

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