



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 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. Enter your High Impact Business Interest Subtraction here and 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. **Attach** DCEO certificate. a

b Enter the distributive share of Film Production Services Tax Credit from other partnerships or S corporations. **Attach** Schedule(s) K-1-P. b

c Add Lines 16a and 16b. Enter the total here **and** 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. Attach Schedule(s) K-1-P. | | | | | | | 18 |
| 19 | Add Column H, Lines 17a through 17c, and Line 18. Enter your Enterprise Zone Investment Credit here and enter each owner's share on Schedule K-1-P, Line 52b. | | | | | | | 19 |

River Edge Redevelopment 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 (see instr.) | Column F x Column G |
| 20 a | | ___/___ | | | | | | a |
| b | | ___/___ | | | | | | b |
| c | | ___/___ | | | | | | c |
| 21 | Enter any distributive share of River Edge Redevelopment Zone Investment Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | | | | | | | 21 |
| 22 | Add Column H, Lines 20a through 20c, and Line 21. Enter your River Edge Redevelopment Zone Investment Credit here and enter each owner's share on Schedule K-1-P, Line 52c. | | | | | | | 22 |



Tax Credit for Affordable Housing Donations

- 23 Enter the total amount of your donation to eligible sponsors here. _____ x .50 = 23 _____
Attach a copy of proof of the credit issued by the Illinois Housing Development Authority or the city of Chicago.
- 24 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.
Attach Schedule(s) K-1-P. 24 _____
- 25 Add Lines 23 and 24. Enter your **Tax Credit for Affordable Housing Donations** here and enter each owner's share on Schedule K-1-P, Line 52d. 25 _____

Economic Development for a Growing Economy (EDGE) Tax Credit

- 26 Enter the amount of **EDGE** Tax Credit awarded to you for this tax year under your agreement with DCEO.
Attach DCEO certificate. 26 _____
- 27 Enter any distributive share of **EDGE** Tax Credit from other partnerships and S corporations.
Attach Schedule(s) K-1-P. 27 _____
- 28 Add Lines 26 and 27. Enter your **EDGE Tax Credit** here and enter each owner's share on Schedule K-1-P, Line 52e. 28 _____

Research and Development Credit

Enter the following:

- | | A
Base period avg. expenses | B
This year's expenses |
|---|--------------------------------|---------------------------|
| 29 Illinois wages for qualified services. See instructions. | 29 _____ | _____ |
| 30 Illinois cost of supplies | 30 _____ | _____ |
| 31 Illinois rental or lease costs of computers | 31 _____ | _____ |
| 32 65% (.65) of Illinois contract expenses | 32 _____ | _____ |
| Figure your credit: | | |
| 33 Total Illinois qualifying expenses. Add Lines 29 through 32 of each column. | 33 _____ | _____ |
| 34 Subtract Column A, Line 33, from Column B, Line 33. If negative, enter zero. | | 34 _____ |
| 35 Multiply Line 34 by 6.5% (.065). | | 35 _____ |
| 36 Enter any distributive share of research and development credit from other partnerships and S corporations. Attach Schedule(s) K-1-P. | | 36 _____ |
| 37 Add Lines 35 and 36. Enter your Research and Development Credit here and enter each owner's share on Schedule K-1-P, Line 52f. | | 37 _____ |

Ex-Felons Jobs Credit

- | | A
Name | B
SSN | C
Date hired | D
Qualified wages | E
Col. D x 5% (.05) | F
Max credit amount | G
Prior credit | H
Col. F minus Col. G | I
Enter the lesser of Column E or H |
|--|-----------|----------|-----------------|----------------------|------------------------|------------------------|-------------------|--------------------------|--|
| 38 a | _____ | _____ | / | _____ | _____ | \$1,500 | _____ | _____ | a _____ |
| b | _____ | _____ | / | _____ | _____ | \$1,500 | _____ | _____ | b _____ |
| c | _____ | _____ | / | _____ | _____ | \$1,500 | _____ | _____ | c _____ |
| 39 Enter any distributive share of Ex-Felons Jobs Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | | | | | | | | | 39 _____ |
| 40 Add Column I, Lines 38a through 38c and Line 39. Enter your Ex-Felons Jobs Credit here and enter each owner's share on Schedule K-1-P, Line 52g. | | | | | | | | | 40 _____ |

Veterans Jobs Credit See specific instructions before completing.

- | | A
Name | B
SSN | C
Qualified wages | D
Column C x percentage
See instructions for Columns D and E. | E
Max credit amount | F
Enter the lesser of Column D or E |
|--|-----------|----------|----------------------|---|------------------------|--|
| 41 a | _____ | _____ | _____ | _____ | _____ | a _____ |
| b | _____ | _____ | _____ | _____ | _____ | b _____ |
| c | _____ | _____ | _____ | _____ | _____ | c _____ |
| 42 Enter any distributive share of Veterans Jobs Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | | | | | | 42 _____ |
| 43 Add Column F, Lines 41a through 41c and Line 42. Enter your Veterans Jobs Credit here, and enter each owner's share on Schedule K-1-P, Line 52h. | | | | | | 43 _____ |



■ 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 |
| 44 | a _____ | _____ | _____ | _____ | \$500 | a _____ |
| | b _____ | _____ | _____ | _____ | \$500 | b _____ |
| | c _____ | _____ | _____ | _____ | \$500 | c _____ |
| 45 | Enter any distributive share of Student-Assistance Contribution Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | | | | | 45 _____ |
| 46 | Add Column F, Lines 44a through 44c and Line 45. Enter your Student-Assistance Contribution Credit here and enter each owner's share on Schedule K-1-P, Line 52i. | | | | | 46 _____ |

■ Angel Investment Credit

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

■ New Markets Credit

| | | |
|----|--|----------|
| 50 | Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO. Attach DCEO certificate. | 50 _____ |
| 51 | Enter any distributive share of New Markets Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | 51 _____ |
| 52 | Add Lines 50 and 51. Enter your New Markets Credit here and enter each owner's share on Schedule K-1-P, Line 52k. | 52 _____ |

■ River Edge Historic Preservation Credit

| | | |
|----|--|----------|
| 53 | Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO. Attach DCEO certificate. | 53 _____ |
| 54 | Enter any distributive share of River Edge Historic Preservation Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | 54 _____ |
| 55 | Add Lines 53 and 54. Enter your River Edge Historic Preservation Credit here and enter each owner's share on Schedule K-1-P, Line 52l. | 55 _____ |

■ Live Theater Production Tax Credit

| | | |
|----|---|----------|
| 56 | Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. Attach DCEO certificate. | 56 _____ |
| 57 | Enter any distributive share of Live Theater Production Tax Credit from partnerships and S corporations. Attach Schedule(s) K-1-P. | 57 _____ |
| 58 | Add Lines 56 and 57. Enter your Live Theater Production Tax Credit here and enter each owner's share on Schedule K-1-P, Line 52m. | 58 _____ |

■ Hospital Credit

| | | |
|----|--|----------|
| 59 | 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. | 59 _____ |
| 60 | 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. | 60 _____ |
| 61 | Enter the lesser of Line 59 or Line 60. This is your Hospital Credit before transfers. | 61 _____ |
| 62 | Enter any amount of the credit on Line 61 you have transferred or intend to transfer. Attach a written notice of the transfer. See instructions. | 62 _____ |
| 63 | Subtract Line 62 from Line 61. This amount cannot be less than zero. | 63 _____ |
| 64 | 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 donator issued to the Illinois Department of Revenue. | 64 _____ |
| 65 | Add Lines 63 and 64. Enter your Hospital Credit here and enter each owner's share on Schedule K-1-P, Line 52n. | 65 _____ |



■ **Historic Preservation Credit**

- 66** Enter the amount of available credit from the Tax Credit Certificate you received from the DCEO or the amount transferred to you. **Attach** DCEO certificate.
- 67** Enter any distributive share of Historic Preservation Credit from partnerships and S corporations. **Attach** Schedule(s) K-1-P.
- 68** Add Lines 66 and 67. Enter your **Historic Preservation Credit** here **and** enter each owner's share on Schedule K-1-P, Line 52o.

66 _____

67 _____

68 _____

