




**Illinois Department of Revenue**  
**2021 Schedule 1299-C and Credits (for individuals)**  
 Attach to your Form IL-1040. For tax years ending on or after December 31, 2021.

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 2020 Schedule 1299-C, Step 3 to determine the amount of available credit carryforward that you may use on this 2021 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	B	C
Corporation's name	Name of zone	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. <b>Attach</b> 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	B	C
Corporation's name	Name of zone	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. <b>Attach</b> 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 <b>dividend subtraction</b> here and on Schedule M, Line 24.		7 _____

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



## 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 _____

### K-12 Instructional Materials and Supplies

Follow the instructions on this worksheet to calculate the K-12 Instructional Materials and Supplies credit amount to enter in Step 3, Column E, if you were a teacher, instructor, counselor, principal, or aide that worked 900 or more hours in a K-12 school in Illinois.

	A Primary taxpayer	B Spouse
11 a Professional Educator License number, if applicable.	_____	_____
b School name (Illinois only).	_____	_____
c Total qualified expenses paid in 2021.	_____	_____
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 2021
13 ◆	_____	_____	/	<input type="checkbox"/>	<input type="checkbox"/>
14 ◆	_____	_____	Month Year	<input type="checkbox"/>	<input type="checkbox"/>
15 ◆	_____	_____	Month Year	<input type="checkbox"/>	<input type="checkbox"/>
			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	_____		
21	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
22	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
23	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
24	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
25	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
26	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
27	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
28	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
29	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
30	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
31	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
32	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
33	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
34	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
35	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
36	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
37	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
38	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
39	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
40	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
41	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

- 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 \_\_\_\_\_