



Illinois Department of Revenue
2025 Schedule 1299-C **Income Tax Subtractions and Credits (for individuals)**

For tax years ending on or after December 31, 2025.

Attach to your Form IL-1040. Check if attaching to Amended Form IL-1040-X.

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 2024 Schedule 1299-C, Step 3 to determine the amount of available credit carryforward that you may use on this 2025 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

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 2025.	◆ _____	◆ _____
d Enter the lesser of Line 11c or \$500.	_____	_____
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 2025
13 ◆	_____	_____	/ / Month Year	<input type="checkbox"/>	<input type="checkbox"/>
14 ◆	_____	_____	/ / Month Year	<input type="checkbox"/>	<input type="checkbox"/>
15 ◆	_____	_____	/ / Month Year	<input type="checkbox"/>	<input type="checkbox"/>

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							_____		
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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 _____