



Abbott
100 Abbott Park Road
Abbott Park, IL 60064

IMPORTANT TAX INFORMATION
PLEASE RETAIN FOR YOUR TAX RETURN PREPARATION

November, 2019

Dear Shareholder:

You may be permitted to subtract your Abbott Laboratories dividends, as reported on Form 1099-DIV, from your base income for Illinois income tax purposes. The following is a brief description of how Illinois taxpayers who file a Form IL-1040 should report their Abbott dividends. Other Illinois taxpayers may wish to seek their tax advisor's advice as to how to report their dividends.

Under Illinois law, dividends you receive from a corporation that conducts business in a foreign trade zone and is designated a "High Impact Business" are eligible for the subtraction modification from Illinois base income. The Illinois Department of Commerce and Economic Opportunity has designated Abbott Laboratories an Illinois High Impact Business ("HIB"). Additionally, Abbott Laboratories is located in a federally designated Foreign Trade Sub-Zone. **(Chicago/Sub Zone 22F)**

The dividends that are reported as the subtraction must have been included in your Federal taxable income. Schedule 1299-C must be attached to your IL-1040 to support this subtraction. The schedule is available on the Illinois Department of Revenue website at www.revenue.state.il.us.

As each individual's situation can vary, you should consult your own tax advisor if you have any questions.