1 North Waukegan Road
North Chicago, IL 60064

IMPORTANT TAX INFORMATION
PLEASE RETAIN FOR YOUR TAX RETURN PREPARATION

November 18, 2026

Dear Shareholder:

You may be permitted to subtract your AbbVie Inc. 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 AbbVie Inc. dividends. Other Illinois taxpayers may wish to seek their tax advisors' 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 or Sub-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 AbbVie Inc. as an Illinois High Impact Business ("HIB"). Additionally, AbbVie Inc. is located in a federally designated Foreign Trade Sub-Zone **(Chicago/Sub Zone 22S)**.

The dividends for which a subtraction may be claimed must have been included in your Federal taxable income. Further, completed Schedule 1299-C must be attached to your IL-1040 to support this subtraction. Although Schedule 1299-C is normally not included in the Form IL-1040 packet sent to you by the Illinois Department of Revenue, 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.