



What's new for 1999

- Effective for tax years beginning on or after January 1, 1999, the Economic Development for a Growing Economy (EDGE) Tax Credit is a new credit available to taxpayers who have entered into an agreement with the Department of Commerce and Community Affairs (DCCA) under the Economic Development for a Growing Economy Tax Credit Act.
- Effective for tax years ending on or after December 31, 1999, the manner in which patents, copyrights, trademarks, and similar items of intangible personal property are treated changes for Illinois sales factor purposes.

General Information

Who must file Form IL-990-T?

You must file Form IL-990-T if you are an organization exempt from federal income tax by reason of Section 501(a) of the Internal Revenue Code (IRC) and earn or receive unrelated business taxable income as determined under IRC, Section 512, and

- have net income as defined under the Illinois Income Tax Act (IITA); or
- are a resident or qualified to do business in the state of Illinois and are required to file U.S. Form 990-T (regardless of net income or loss).

It is your duty as a taxpayer to obtain forms. Failure to obtain them will not be an excuse for failure to file returns as required by law.

How do I register my business?

If you are required to file Form IL-990-T, you must register by filing Form NUC-1, Illinois Business Registration. To receive Form NUC-1, see "What if I need additional assistance or forms?" for our phone numbers and addresses.

Registering with the department **prior to filing your return** will ensure that your tax returns are accurately processed and that you receive the appropriate forms.

Your identification as an Illinois business taxpayer will be your federal employer identification number (FEIN).

When should I file?

Your Illinois filing period is the same as your federal filing period. In general, Form IL-990-T is due on or before the 15th day of the **5th** month following the close of the tax year. If you are an employee trust as described in IRC, Section 401(a), you must file Form IL-990-T on or before the 15th day of the **4th** month following the close of the tax year.

Automatic six-month extension — We grant you an automatic six-month (seven-month for corporations) extension of time to file your tax return. You are not required to file Form IL-505-B, Automatic Extension Payment, in order to obtain this automatic

extension. However, If you expect tax to be due, you must use Form IL-505-B to pay any tentative tax you owe in order to avoid interest and late payment penalty on tax not paid by the original due date of the return. An extension of time to file your Form IL-990-T is not an extension of time for payment of Illinois tax.

Additional extensions beyond the automatic extension period — We will grant an extension of more than six months (seven months for corporations) **only** if an extension of more than six months is granted by the Internal Revenue Service (IRS). A copy of the approved federal extension must be attached to your Form IL-990-T when it is filed.

Where should I file?

Mail your Form IL-990-T to
 ILLINOIS DEPARTMENT OF REVENUE
 PO BOX 19009
 SPRINGFIELD, IL 62794-9009

Note: When filing your Form IL-990-T, include **only** forms and schedules required to support the return. Send correspondence separately to P.O. Box 19044, Springfield, Illinois 62794-9044.

When should I pay?

Payment of tax — You must pay your Illinois income and replacement tax in full on or before the original due date of the return. This payment date applies even though an automatic extension for filing your return has been granted.

Estimated tax payments — If you reasonably expect to have an Illinois income and replacement tax liability of more than \$400 for the tax year, you are required to make quarterly payments of estimated tax. For further information regarding 2000 estimated taxes, refer to the instructions for Form IL-1120-ES, Estimated Income and Replacement Tax Payments for Corporations.

Note: Trusts are **not** required to make estimated payments.

Who should sign the return?

If you are a corporation, your Form IL-990-T must be signed by the president, vice president, treasurer, or any other officer duly authorized to sign the return. In the case of a bankruptcy, a receiver, trustee, or assignee must sign any return that is required to be filed on behalf of the corporation. If you are a trust, Form IL-990-T must be signed by a fiduciary of the trust. If there are two or more joint fiduciaries, the signature of one will comply with the requirements of the IITA. The signature verifies by written declaration (and under penalties of perjury) that the signing individual has personally examined the return and the return is true, correct, and complete. An individual's name signed to a return is *prima facie* evidence that the individual is authorized to sign on behalf of the taxpayer.

Any person, except an authorized officer or fiduciary, who is paid to prepare the return (other than a person who is a regular, full-time employee of the taxpayer, such as a clerk, secretary, or bookkeeper) must provide a handwritten signature, date the return, and indicate their taxpayer identification number. If the preparer is an employee or partner of a firm or corporation, the preparer must also provide the firm's name, address, and instead of the preparer's taxpayer identification number, the preparer must provide the firm's FEIN. A self-employed preparer must check the "self-employed" box and provide their own name, address, and taxpayer identification number in the appropriate spaces.

Note: If your return is not signed, any overpayment of tax is considered forfeited if, after notice and demand for signature, you fail to provide a signature within three years from the date your return was filed.

What are the penalties and interest?

Penalties and interest — You will owe a **late-filing or nonfiling penalty** if you do not file a processable return by the due date. You will owe a **late-payment penalty** if you are required to make estimated tax payments (corporations only) and fail to do so, or fail to make your payments timely. You will also owe this penalty if you do not pay the tax you owe by the original due date of the return, even if you have an extension of time to file. Interest is calculated on tax and penalty from the day after the original due date of your return through the date you pay the tax and penalty. We will bill you for penalties and interest. If you prefer to figure these amounts, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, see "What if I need additional assistance or forms?" for our phone numbers and addresses.

What if I am discontinuing my business?

Liquidation, withdrawal from Illinois, loss of charter or termination — If you are a corporation that is liquidated, withdraws either voluntarily or involuntarily from Illinois, surrenders or loses its charter, **or** if you are a trust that is terminated, you are still required to file tax returns. We will pursue the assessment and collection of taxes if you are liable for income and replacement tax for this year or any previous tax period.

Sales or transfers — If you are a taxpayer that, outside the usual course of business, sells or transfers the major part of any one or more of

- the stock of goods which you are in the business of selling,
- the furniture or fixtures,
- the machinery and equipment, or
- the real property of its business,

you should complete and send us Form NUC-542-A, Notice of Sale or Purchase of Business Assets, no later than 10 days after the date the sale took place. Mail this form, along with copies of the sales contract and financing agreement, to Illinois Department of Revenue, Bulk Sales Section, P.O. Box 641155, Chicago, Illinois 60664-1155.

Request for prompt determination — You may make a request for prompt determination of liability if you are a corporation that is contemplating, or in the process of, dissolution or has already dissolved. Before you can make this request, you must file a return with us. If your request is properly made, the expiration of the statute of limitations (absent fraud) will not extend beyond 18 months from the date of your request. Mail your request to Illinois Department of Revenue, P.O. Box 19044, Springfield, Illinois 62794-9044.

What if I need to correct or change my return?

Corrected — If you need to correct or change your return after it has been filed, but before the automatic extension due date has passed, you must file a corrected Form IL-990-T showing the changes. Mark the form “Corrected” at the top and show the changes. Any correction made may cause a recalculation of penalties and interest.

Amended — If you need to correct or change your return after it has been filed, and the automatic extension due date has passed, you must file Form IL-843, Amended Return or Notice of Change in Income, showing the changes.

A State changes only — If you discover an error on your Illinois return that does not relate to an error on your federal return but was caused by

- a mistake in transferring information from your federal return to your Illinois return,
- failing to report to Illinois an item that has no effect on your federal return, or
- a mistake in another state’s tax return that affects the computation of your Illinois tax liability,

you must file Form IL-843, promptly.

If you are filing Form IL-843 to claim an overpayment, it must be filed within three years after the extended due date, date the return was filed, or one year after the tax giving rise to the overpayment was paid, whichever is latest.

B Federal changes only — If you have been notified by the IRS that they have made changes to your return due to an error, or as a result of an examination, you must file Form IL-843. This includes any change in your federal income tax liability; any tax credit; or in the computation of your federal unrelated business taxable income, as reported for federal income tax purposes, if the change affects any item entering into the computation of net income, net loss, or any credit for any year under the IITA. You must file Form IL-843 no later than 120 days after the changes have been agreed to or finally determined.

If you are filing Form IL-843 to claim an overpayment, it must be filed no later than two years after the date such notification was due (regardless of whether such notice was given). For further information, refer to Form IL-843 instructions.

What records must I keep?

You must maintain books and records to substantiate any information reported on Form IL-990-T. Your books and records must be available for inspection by our authorized agents and employees.

Do the IDOR and the IRS exchange income tax information?

The IDOR and the IRS exchange income tax information for the purpose of verifying the accuracy of information reported on federal and Illinois tax returns. All amounts you report on Form IL-990-T are subject to verification and audit.

Should I round?

To make it easier for you to figure your tax, you may round the dollar amounts on Form IL-990-T and accompanying schedules to whole-dollars. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

What if I need additional assistance or forms?

If you need additional assistance, visit our Web site at www.revenue.state.il.us; call our Taxpayer Assistance Division at **1 800 732-8866, 217 782-3336**, or call our TDD (telecommunications device for the deaf) at **1 800 544-5304**. Our office hours are 8 a.m. to 5 p.m. If you prefer, you may write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.

If you need additional forms or schedules, visit our Web site at www.revenue.state.il.us; call our Illinois Tax Fax at **217 785-3400**; call our 24-hour Forms Order Line at **1 800 356-6302**; or write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

Specific Instructions

Name, address, and (FEIN) — If your Illinois income and replacement tax booklet has a pre-addressed label, remove the label and place it in the correct area on the form. If any of the information is not correct, cross through it and write the correct information directly on the label. If you did not receive a pre-addressed label, type or print the required information clearly in the spaces provided. Be sure that your name, address, FEIN, tax year ending, and nature of unrelated activity are correctly reported at the top of your Form IL-990-T. You **also must** indicate if you are taxed as a corporation or as a trust.

Note: If your name or address has changed since you filed your last return, check the appropriate box.

You must complete Form IL-990-T itself. Do not send a computer printout of line

numbers and dollar amounts attached to a blank copy of the return.

You must use the same accounting method (e.g., cash or accrual) and tax year that you used for federal income tax purposes.

Part I — Computation of base income (loss)

Specific instructions for most of the lines are provided on the following pages. Lines that are not discussed in the instructions are self-explanatory.

Line 1 — Write the amount of unrelated business taxable income (loss) from U.S. Form 990-T, Line 34. This entry is the unrelated business taxable income (loss) after deducting income exempt from tax by reason of the United States or Illinois Constitutions, or by reason of law, statute, or treaties of the United States. **Attach a worksheet explaining the source and amount of any such deduction.**

If the unrelated business taxable income (loss) includes a distributive share of income from a partnership and the exempt organization is apportioning business income, **a worksheet must be attached to reflect**

- the computation of base income (loss) (Part I, Line 3) without taking the distributive share into account, and
- the computation of base income (loss) allocable to Illinois (Part III, Line 1) to include both business income apportionable to Illinois and the distributive share of partnership income allocable to Illinois.

Note: You must attach a copy of Page 1 of your U.S. Form 990-T if you made any entries in Part I or II of that page.

Line 2 — Write the amount of Illinois income and replacement tax deducted from federal unrelated business taxable income.

Part II — Base income (loss) allocable to Illinois

You must complete Part II if any portion of total base income (loss) is derived inside and outside Illinois. If you do not complete **all** of Part II, we may issue a notice and demand proposing 100 percent of business income being apportioned to Illinois.

For tax years **ending on or after December 31, 1999, and before December 31, 2000**, the apportionment factor is figured using 8.3333 percent (.083333) for the property and payroll factors and 83.3334 percent (.833334) for the sales factor. For tax years **ending on or after December 31, 2000**, the apportionment formula factor is figured using only the sales factor.

Line 1 — Write the amount of all business income (loss) included in base income received from any partnership, trust, or estate, of which you are a partner or beneficiary.

Note: The partnership is required to send you an Illinois Schedule K-1-P, Partner’s or Shareholder’s Share of Income, Deductions, Credits, and Recapture, and the trust or

estate is required to send you an Illinois Schedule K-1-T, Beneficiary's Share of Income and Deductions, specifically identifying your share of income.

Line 3a — Property factor — In Column 1, write the average value of real and tangible personal property owned or rented and used in your trade or business everywhere. In Column 2, write the average value of your real and tangible personal property owned or rented and used in your trade or business in Illinois. Divide Column 2 by Column 1, and write the result, carried to six decimal places only, in Column 3. Multiply the decimal in Column 3 by the weighted factor in Column 4 and write the result in Column 5. If you wrote zero in Column 1, this factor is not applicable. Write "N/A" in Column 3 and refer to the instructions under Line 4 entitled "What if I do not have three factors?"

Property owned by you is valued at its original cost, plus the original cost of any capital additions or improvements. The average value of property is determined by averaging the values at the beginning and end of the tax year. The director may require the averaging of monthly values during the tax year if reasonably required to properly reflect the average value of the organization's property.

Property rented by you is valued at eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by you, less any annual rental rate received by you from nonbusiness sub-rentals.

Line 3b — Payroll factor — In Column 1, write the total compensation paid everywhere. In Column 2, write total compensation paid inside Illinois. Divide Column 2 by Column 1, and write the result, carried to six decimal places only, in Column 3. Multiply the decimal in Column 3 by the weighted factor in Column 4 and write the result in Column 5. If you wrote zero in Column 1, this factor is not applicable. Write "N/A" in Column 3 and refer to the instructions under Line 4 entitled "What if I do not have three factors?"

Compensation is paid in Illinois if

- the individual's service is performed entirely inside Illinois;
- the individual's service is performed both inside and outside Illinois, but the service performed outside Illinois is incidental to the service performed inside Illinois;
- some of the service is performed inside Illinois, and either the base of operations or if there is no base of operations, the place from which the service is directed or controlled is inside Illinois; or
- the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual is a resident of Illinois.

Note: Payments made to a nonresident who performs personal services under a personal services contract at a sporting event that takes place entirely in Illinois are included in Column 2 if the professional sports team that

the individual is a member of, is a resident of a state that imposes a comparable tax liability on residents of Illinois. For further information, refer to Illinois Income Tax Regulations, Sections 100.3100(e) and 100.3120(a)(3).

Line 3c — Sales factor — In Column 1, write your total sales everywhere. In Column 2, write your total sales inside Illinois. Divide Column 2 by Column 1, and write the result, carried to six decimal places only, in Column 3. Multiply the decimal in Column 3 by the weighted factor in Column 4 and write the result in Column 5. If you wrote zero in Column 1, this factor is not applicable. Write "N/A" in Column 3 and refer to the instructions under Line 4 entitled "What if I do not have three factors?"

Include gross receipts from the license, sale, or other disposition of patents, copyrights, trademarks, and similar items of intangible personal property in the numerator and denominator of your sales factor only if the gross receipts are more than 50 percent of the total gross receipts included in gross income for this tax year and each of the two immediately preceding tax years.

Do not include the following items of income in the numerator or denominator of your sales factor

- dividends,
- amounts included under IRC, Section 78,
- subpart F income as defined in IRC, Section 952, and
- any item of income excluded or deducted from base income.

Sales of tangible personal property are in Illinois if

- the property is delivered or shipped from anywhere to a purchaser in Illinois, other than the United States government, regardless of the f.o.b. point or other conditions of the sale;
- the property is shipped from Illinois to any place and the purchaser is the United States government;
- the property is shipped from Illinois to another state and you are not taxable in the state of the purchaser or you did not file a tax return in the state of the purchaser; or
- your salesperson operates out of an office in Illinois, and the property sold by the salesperson is shipped from a state in which you are not taxable, to a state in which you are not taxable.

Gross receipts from the licensing, sale, or other disposition of patents, copyrights, trademarks, and other similar items of intangible personal property are in Illinois to the extent the item is used in Illinois during the year the gross receipts are included in gross income. An item is used in Illinois if

- a patent is employed in production, fabrication, manufacturing, or other processing in Illinois or if the patent product is produced in Illinois.
- copyrighted material is printed or other publications originated in Illinois.
- the commercial domicile of the licensee or purchaser of a trademark or other item of intangible personal property is in Illinois.

Note: If you cannot determine in which state an item is used, do not include the gross receipts from that item in the numerator or denominator of the sales factor.

Sales, other than sales of tangible personal property, or gross receipts from the licensing, sale or other disposition of patents, copyrights, trademarks, and similar items of intangible personal property, are in Illinois if

- the income-producing activity is performed in Illinois; or
- the income-producing activity is performed both inside and outside Illinois and a greater proportion of the income-producing activity is performed inside Illinois rather than outside Illinois, based on performance costs.

Line 4 — Add Column 5, Lines 3a through 3c. This is your apportionment factor.

What if I do not have three factors?

If you do not have three factors (if Column 1, Line 3a, 3b, or 3c, is zero) you must reweight the factors to compute your apportionment factor. To reweight, add the weighted totals in Column 5 for the factors you have; then add the weighting factors in Column 4 for those factors. Divide the total of Column 5 by the total of Column 4. Use this factor to figure your business income (loss) apportionable to Illinois.

Note: If you only have a sales factor, divide Column 2 by Column 1 and write the result, carried to six decimal places only, in Column 3 and on Line 4. Do nothing for Columns 4 and 5.

Line 6 — Write the amount of business income (loss) apportionable to Illinois as reported by the partnership, trust, or estate (see Part II, Line 1).

Part III — Computation of net income (loss) and replacement tax

Line 1 — Follow the instructions on the form.

Line 2b — Write your recapture of investment credits from Schedule 4255, Part IV, Column C, Line 12.

If you claimed an Illinois investment tax credit in a prior year, on Form IL-477, Replacement Tax Investment Credits, and any of the property was disqualified within 48 months of being placed in service, you must use Schedule 4255 to compute the amount of recapture. Credit must be recaptured in the year in which the property became disqualified.

Line 4 — Write the amount from Form IL-477, Part I, Line 9. **Attach Form IL-477 to your Form IL-990-T.**

You may claim a replacement tax investment credit of up to .5 percent (.005) of the basis of qualified property placed in service in Illinois during the tax year.

An additional credit of up to .5 percent (.005) of the basis of qualified property is available if your Illinois base employment increased over the preceding year or if your business is new to Illinois. Excess credit may be carried forward for five years following the excess credit year. For further information, refer to Form IL-477 instructions.

Part IV — Computation of income tax and total tax

Line 1b — Write your recapture of investment credits from Schedule 4255, Part IV, Columns A and B, Line 12.

If you claimed an Illinois Enterprise Zone or High Impact Business Investment Credit in a prior year on Schedule 1299-D, Income Tax Credits, and any of the property was disqualified, you must use Schedule 4255 to compute the amount of recapture. Credit must be recaptured in the year in which the property became disqualified. See Schedule 4255 for more information.

Line 3a — Write the amount from Schedule 1299-D, Part IX, Line 46. The total of all credits is limited to the total income tax shown on Part IV, Line 2. **Attach Schedule 1299-D to your Form IL-990-T.**

A new income tax credit, the Economic Development for a Growing Economy (EDGE) Tax Credit, is available for tax years beginning on or after January 1, 1999.

The TECH-PREP Youth Vocational Programs Credit and the Dependent Care Assistance Program Tax Credit are available to taxpayers primarily engaged in manufacturing. Any excess credit may be carried forward for two years following the excess credit year.

- **TECH-PREP Youth Vocational Programs Credit** — This credit is for an amount equal to 20 percent (.20) of your direct payroll expenditures for cooperative secondary school youth vocational programs in Illinois. The payroll expenditures must not have been claimed for the Training Expense Credit. You also may claim an additional credit of 20 percent (.20) for personal services rendered by a TECH-PREP student or instructor that would be subject to withholding if they were employed by you and no other credit has been claimed by the actual employer.

- **Dependent Care Assistance Program Credit** — A credit of 5 percent (.05) of the amount of expenditures reported, pursuant to Section 129(d)(7) of the IRC, to provide an on-site facility dependent care assistance program as defined in Section 129 of the IRC. The following eight credits are available and may be carried forward for five years following the excess credit year.

- **Coal Research and Coal Utilization Investment Credits** — A credit of 20 percent (.20) of the amount donated during your tax year to the Illinois Center for Research on Sulfur in Coal, and a credit of 5 percent (.05) of the amount spent on qualifying coal combustion and pollution control equipment placed in service during your tax year. The “amount spent” is defined as the basis of the equipment for federal depreciation deduction purposes.

- **High Impact Business Investment Credit** — A credit of .5 percent (.005) of the basis of qualified property placed in service in Illinois as a “High Impact Business,” certified as such by DCCA. This credit is

available only after you have met the minimum investment required by the Illinois Enterprise Zone Act.

- **Jobs Tax Credit** — A credit of \$500 per eligible employee hired to work in an Illinois enterprise zone or foreign trade zone/subzone during your preceding tax year. If you hired eligible employees during the tax year, credit cannot be claimed until the subsequent year's return is filed.

- **Enterprise Zone Investment Credit** — A credit of .5 percent (.005) of the basis of qualified property placed in service in an Illinois enterprise zone during your tax year.

- **Training Expense Credit** — A credit of 1.6 percent (.016) of all federally deducted amounts that were paid or accrued for educational or vocational training in semi-technical or technical fields or semi-skilled or skilled fields (on behalf of all persons employed by you in Illinois or residents employed outside of Illinois).

- **Research and Development Credit** — A credit of 6.5 percent (.065) of the qualifying expenditures for increasing research activities conducted in Illinois and which would be allowable under IRC, Section 41, as in effect before P.L. 101-239.

- **Environmental Remediation Tax Credit** — A credit of 25 percent (.25) of the amount of unreimbursed eligible remediation costs in excess of \$100,000 per site. However, the \$100,000 threshold does not apply to sites certified by DCCA. To claim this credit, you must have received approval of the unreimbursed eligible remediation costs from the Illinois Environmental Protection Agency (EPA). The credit must be claimed in the tax year in which the Illinois EPA approval is granted. The maximum credit you may claim is \$40,000 annually with a maximum total of \$150,000 per site.

- **Economic Development for a Growing Economy (EDGE) Tax Credit** — A credit is available to taxpayers who have entered into an agreement with DCCA under the Eco-

nomics Development for a Growing Economy Tax Credit Act. The credit is available to businesses located within Illinois or businesses planning to locate within Illinois who are participating in an economic development project.

Lines 3b and 3c — **You must complete this worksheet.** The IITA provides a credit against income tax for replacement tax paid. This credit may be carried forward for five years following the excess credit year. Use the worksheet below to compute your current year credit and the amount of credit you have available to carry forward.

Line 7b — Write the Illinois income and replacement tax paid with Form IL-505-B. If you have an additional federal extension beyond six months, attach a copy of your **approved** federal extension to your return.

Lines 9 and 9a — Follow the instructions on Form IL-990-T. Your refund will not be issued if your return is determined to be unprocessable.

Note: Your refund or credit carryforward may be reduced by us to satisfy any unpaid tax, penalty, and interest due for this year or any preceding year. If we reduce your credit carryforward, it could result in a penalty in the succeeding year for underpaid estimated tax.

Line 10 — Subtract Line 8 from Line 6. This is your amount of tax due that must be paid in full if \$1 or more. Make your check or money order payable to “**Illinois Department of Revenue.**” We will compute any penalty or interest due and notify you (see General Information, “What are the penalties and interest?”). If you prefer to calculate and pay any penalties and interest when you file, include the amounts on Line 10 and identify each amount to the left of the line.

Lines 3b and 3c Worksheet

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| <p>a Write your net replacement tax from your Form IL-990-T, Part III, Line 5.</p> <p>b Divide Part II, Line 7 by Part 1, Line 3, and carry to 6 decimal places. If Part II, Line 7 exceeds Part 1, Line 3, write “1.”</p> <p>c Multiply Line a by Line b.</p> <p>d If taxed as a corporation, multiply Line c by 4.8% (.048); otherwise multiply by 3% (.03). This is your credit for the current year. Write also on Part IV, Line 3b.</p> <p>e Write the amount of credit being carried forward, if any. This amount comes from the 1998, Lines 3b and 3c Worksheet, Line j. Write also on Part IV, Line 3c.</p> <p>f Add Lines d and e.</p> <p>g Write the amount from Form IL-990-T, Part IV, Line 2.</p> <p>h Write the amount from Form IL-990-T, Part IV, Line 3a.</p> <p>i Subtract Line h from Line g.</p> <p>j Subtract Line i from Line f. If Line i is larger than Line f, write “0.” This is the amount of credit you may carry to a succeeding year's return. (Do not write this amount on your current year return.)</p> | <p>a _____</p> <p>b _____</p> <p>c _____</p> <p>d _____</p> <p>e _____</p> <p>f _____</p> <p>g _____</p> <p>h _____</p> <p>i _____</p> <p>j _____</p> |
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