



Illinois Department of Revenue

2002 Form IL-990-T

Exempt Organization Income and Replacement Tax Return

or fiscal year beginning ___/___/2002, ending ___/___/20___.

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.

Do not write above this line.

Name
C/O or name of trust's fiduciary
Mailing address
City State ZIP

Federal employer identification number (FEIN)
Illinois business tax (IBT) number
Check all that apply. [] Name or address change [] First return
[] Final return, write the date discontinued ___/___/___ or sold ___/___/___
Indicate if you are taxed as a: [] Corporation [] Trust
Nature of unrelated trade or business: _____

Part I
1 Unrelated business taxable income or loss (See instructions.) 1
2 Illinois income and replacement tax deducted in arriving at Line 1 above 2
3 Base income or loss. Add Lines 1 and 2. If base income or loss is derived solely inside Illinois or the trust is an Illinois resident, write this amount on Part III, Line 1; otherwise, continue to Part II. 3

Part II
1 Trust, estate, or non-unitary partnership business income or loss included in Part 1, Line 3. (See instructions.) 1
2 Business income or loss. Subtract Line 1 from Part I, Line 3. 2
3 Business income apportionment formula
a Total sales everywhere 3a
b Total sales within Illinois 3b
c Apportionment factor. Divide Line 3b by Line 3a. (Carry to six decimal places.) 3c
4 Base income or net loss apportionable to Illinois. Multiply Line 2 by Line 3c. 4
5 Trust, estate, or non-unitary partnership business income or loss apportionable to Illinois (See instructions.) 5
6 Base income or net loss allocable to Illinois. Add Lines 4 and 5. Write here and on Part III, Line 1. 6

Part III
1 Base income or loss from Part I, Line 3 or Part II, Line 6 1
2 a Replacement tax. Corporations should multiply Line 1 by 2.5%; otherwise 1.5%. 2a
b Recapture of investment credits from Schedule 4255 (See instructions.) 2b
3 Total replacement tax before investment credits. Add Lines 2a and 2b. 3
4 Investment credits from IL-477, Part I, Line 11. (Attach Form IL-477, see instructions.) 4
5 Net replacement tax. Subtract Line 4 from Line 3 (cannot be less than zero). 5

Part IV
1 a Income tax. Corporations should multiply Part III, Line 1 by 4.8%; otherwise 3%. 1a
b Recapture of investment credits from Schedule 4255 (See instructions.) 1b
2 Total income tax before credits. Add Lines 1a and 1b. 2
3 a Income tax credits from Schedule 1299-D (Attach Schedule 1299-D, see instructions.) 3a
b Credit for replacement tax paid from worksheet (See instructions.) 3b
c Carryforward of credit for replacement tax paid (See instructions.) 3c
4 Total credits. Add Lines 3a through Line 3c. 4
5 Net income tax. Subtract Line 4 from Line 2 (cannot be less than zero). 5
6 Total net income and replacement tax. Add Part III, Line 5 and Part IV, Line 5. 6
7 a Estimated tax payments. Include any 2001 overpayment credited to 2002 tax. 7a
b Tax paid with Form IL-505-B 7b
8 Total payments and credit. Add Lines 7a and 7b. 8
9 Overpayment. Subtract Line 6 from Line 8. 9
a Write the amount of overpayment to be credited to 2003. 9a
10 Tax due. Subtract Line 8 from Line 6. This is your balance of tax due (see instructions). Pay in full if \$1 or more. 10

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete. Do not write in this box.

Signature of authorized officer Date Phone
Signature of preparer Date Preparer's SSN, FEIN, or PTIN
Preparer firm's name (or preparer if self-employed) Address (firm's or preparer's if self-employed) Phone

NS TS ME IM NT FI XX PB PZ AL DR ID
Mail this return to: Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009