



# Illinois Department of Revenue 2004 Form IL-990-T Exempt Organization Income and Replacement Tax Return

or fiscal year beginning \_\_\_\_/\_\_\_\_/\_\_\_\_, 2004, 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 \_\_\_\_\_

\_\_\_\_\_-\_\_\_\_-\_\_\_\_ Federal employer identification number (FEIN)

C/O or name of trust's fiduciary \_\_\_\_\_

\_\_\_\_\_-\_\_\_\_-\_\_\_\_ Illinois business tax (IBT) number

Mailing address \_\_\_\_\_

Check all that apply.  Name or address change  First return  
 Final return, write the date discontinued \_\_\_\_/\_\_\_\_/\_\_\_\_  
or sold \_\_\_\_/\_\_\_\_/\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

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	Write the total amount of income tax credits from Schedule 1299-D. (Attach Schedule 1299-D, see instructions.)	3	_____
	a <b>High Impact Businesses only:</b> Write your Jobs Tax Credit from Schedule 1299-D.	3a	_____
	b Write your High Impact Business Investment Credit from Schedule 1299-D.	3b	_____
	c Write your EDGE Tax Credit from Schedule 1299-D.	3c	_____
4	Net income tax. Subtract Line 3 from Line 2 (cannot be less than zero).	4	_____
5	Total net income and replacement tax. Add Part III, Line 5 and Part IV, Line 4.	5	_____
6	a Estimated tax payments. Include any 2003 overpayment credited to 2004 tax.	6a	_____
	b Tax paid with Form IL-505-B	6b	_____
7	Total payments and credit. Add Lines 6a and 6b.	7	_____
8	<b>Overpayment.</b> Subtract Line 5 from Line 7.	8	_____
	a Write the amount of overpayment to be credited to 2005.	8a	_____
9	<b>Tax due.</b> Subtract Line 7 from Line 5. This is your balance of tax due (see instructions). Pay in full if \$1 or more.	9	_____

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.

\_\_\_\_\_/\_\_\_\_/\_\_\_\_ Date  
Signature of authorized officer

(\_\_\_\_)\_\_\_\_ Phone

\_\_\_\_\_/\_\_\_\_/\_\_\_\_ Date  
Signature of preparer

\_\_\_\_ Preparer's SSN, FEIN, or PTIN

Check if self-employed

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



