



Schedule 80/20 Related-Party Expenses

Attach to your Form IL-1120, IL-1120-ST, or IL-1065. For tax years ending on or after December 31, 2004.

Year ending

Month Year
IL Attachment No. 14

Write your name as shown on your Form IL-1120.

Write your Federal employer identification number (FEIN).

Step 1: Identify your 80/20 Companies

	A	B	C	D TOTALS
1 Write the name of each 80/20 Company	1 _____	_____	_____	
2 Write the FEIN for each 80/20 Company, if applicable.	2 _____	_____	_____	

Step 2: Figure your addition modification (All taxpayers - complete Lines 3 through 7)

3 Amount of interest paid to each 80/20 company.	3 _____	_____	_____	
4 Amount of dividends received from each 80/20 company.	4 _____	_____	_____	
5 Subtract Line 4 from Line 3. If negative, write the amount in brackets.	5 _____	_____	_____	
6 Intangible expenses paid to each 80/20 company.	6 _____	_____	_____	
7 Add Lines 5 and 6. If the result is negative, write "0" and see instructions.	7 _____	_____	_____	7 _____

Step 3: Figure your subtraction allowance (All taxpayers - complete Lines 8 through 11.)

8 Write the amount of interest received from each 80/20 company.	8 _____	_____	_____	
9 Write the lesser of Line 5 or Line 8. If Line 5 is negative, write "0."	9 _____	_____	_____	9 _____
10 Write the amount of intangible income received from each 80/20 company.	10 _____	_____	_____	
11 Write the lesser of Lines 6, 7, or 10. If Line 7 is negative, write "0."	11 _____	_____	_____	11 _____

80/20 Companies only - complete Lines 12 through 18

12 Write the name and FEIN of the U.S. Company that paid you interest or intangible expenses.	Name _____ FEIN _____			
13 Write the amount of interest received from the U.S. Company.		13 _____		
14 Write the amount of interest paid to you from the U.S. Company's Schedule 80/20, Line 5.		14 _____		
15 Write the lesser of Line 13 or Line 14.			15 _____	
16 Write the intangible income received from the U.S. company.		16 _____		
17 Write the amount of intangible expenses paid to you from the U.S. Company's Schedule 80/20, Line 6 or Line 7, whichever is less.		17 _____		
18 Write the lesser of Line 16 or Line 17.			18 _____	

All taxpayers complete Line 19.

19 Add Lines 9, 11, 15, and 18. Write the amount here and see instructions.	19 _____
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