



Do not write in this box.

Indicate what tax year you are amending: Tax year beginning ___/___/___, ending ___/___/___

Write the amount you are paying.

\$ _____



If you are filing an amended return for tax years ending before December 31, 2007, you can not use this form. For prior years, use the amended return form for that year.

Step 1: Provide the following business information

A Write your business name and mailing address. If you have a change, check this box. []

Name _____

C/O _____

Mailing address _____

City _____ State _____ Zip _____

B [] Check the box if you are a member of a unitary business and write the FEIN of the member filing the Illinois Schedule UB, Combined Apportionment for Unitary Business Groups.

C Write your federal employer identification number (FEIN).

_____ - _____

D Write your Illinois Business Tax number (IBT).

_____ - _____

E Check the applicable box for the type of change being made.

[] NLD [] State change [] Federal change:

If a federal change, check one: [] Partial agreed [] Finalized

If finalized, write the finalization date: ___/___/___
Month Day Year

F Check this box if you are filing a "corrected" return and are making the election to treat all nonbusiness income as business income. []

G Check if you are classified as investment partnership. []

H Check the box if you are filing this form only to report an increased net loss on Line 48, Column B. []

I If you have completed the following federal forms, check the box and attach them to this return, if you have not previously done so.
[] Federal Form 8886 [] Federal Schedule M-3

Step 2: Explain the changes on this return

Step 3: Figure your ordinary income or loss

- 1 Ordinary income or loss or equivalent from U.S. Schedule K.
2 Net income or loss from all rental real estate activities.
3 Net income or loss from other rental activities.
4 Portfolio income or loss.
5 Net IRC Section 1231 gain or loss.
6 All other items of income or loss that were not included in the computation of income or loss on Page 1 of U.S. Form 1065. Identify:
7 Add Lines 1 through 6. This is your ordinary income.

Table with 3 columns: Line number, A (As most recently reported or adjusted), B (Corrected amount). Rows 1-7.

Step 4: Figure your unmodified base income or loss

- 8 Charitable contributions.
9 Expense deduction under IRC Section 179.
10 Interest on investment indebtedness.
11 All other items of expense that were not deducted in the computation of ordinary income or loss on Page 1 of U.S. Form 1065. Identify:
12 Add Lines 8 through 11.
13 Subtract Line 12 from Line 7. This is your total unmodified base income or loss.

Table with 3 columns: Line number, A (As most recently reported or adjusted), B (Corrected amount). Rows 8-13.

Attach remittance payable to "Illinois Department of Revenue" here.

| | A As most recently reported or adjusted | B Corrected amount |
|--|--|------------------------------|
| 14 Write the amounts from Line 13. | 14 _____ ____ | 14 _____ ____ |
| Step 5: Figure your income or loss | | |
| 15 State, municipal, and other interest income excluded from Line 14. | 15 _____ ____ | 15 _____ ____ |
| 16 Illinois replacement tax deducted in arriving at Line 14. | 16 _____ ____ | 16 _____ ____ |
| 17 Illinois Bonus Depreciation addition (Form IL-4562). | 17 _____ ____ | 17 _____ ____ |
| 18 Related-Party Expenses addition (Schedule 80/20). | 18 _____ ____ | 18 _____ ____ |
| 19 Distributive share of additions (Schedule K-1-P or K-1-T). | 19 _____ ____ | 19 _____ ____ |
| 20 Guaranteed payments to partners from U.S. Form 1065. | 20 _____ ____ | 20 _____ ____ |
| 21 The amount of loss distributable to a partner subject to replacement tax (Schedule B). | 21 _____ ____ | 21 _____ ____ |
| 22 Other additions (Schedule M for businesses). | 22 _____ ____ | 22 _____ ____ |
| 23 Add Lines 14 through 22. This is your total income or loss. | 23 _____ ____ | 23 _____ ____ |

| | | |
|--|---------------|---------------|
| Step 6: Figure your base income or loss | | |
| 24 Interest income from U.S. Treasury and exempt federal obligations. | 24 _____ ____ | 24 _____ ____ |
| 25 August 1, 1969 valuation limitation amount (Schedule F). | 25 _____ ____ | 25 _____ ____ |
| 26 Personal service income or reasonable allowance for compensation of partners. | 26 _____ ____ | 26 _____ ____ |
| 27 Share of income distributable to a partner subject to replacement tax (Schedule B). | 27 _____ ____ | 27 _____ ____ |
| 28 Expenses incurred in producing certain federally tax-exempt income or credits. | 28 _____ ____ | 28 _____ ____ |
| 29 Enterprise Zone or River Edge Redevelopment Zone dividend subtraction (Schedule 1299-A). | 29 _____ ____ | 29 _____ ____ |
| 30 High Impact Business dividend subtraction (Schedule 1299-A). | 30 _____ ____ | 30 _____ ____ |
| 31 Illinois Bonus Depreciation subtraction (Form IL-4562). | 31 _____ ____ | 31 _____ ____ |
| 32 Related-Party Expenses subtraction (Schedule 80/20). | 32 _____ ____ | 32 _____ ____ |
| 33 Distributive share of subtractions (Schedule K-1-P or K-1-T). | 33 _____ ____ | 33 _____ ____ |
| 34 Other subtractions (Schedule M for businesses). | 34 _____ ____ | 34 _____ ____ |
| 35 Total subtractions. Add Lines 24 through 34. | 35 _____ ____ | 35 _____ ____ |
| 36 Base income or net loss. Subtract Line 35 from Line 23. | 36 _____ ____ | 36 _____ ____ |

If the amount on Line 36 is derived inside and outside Illinois, complete Step 7. Otherwise, go to Step 8.

| | | |
|---|---------------|---------------|
| Step 7: Figure your income allocable to Illinois | | |
| 37 Nonbusiness income or loss (Schedule NB). | 37 _____ ____ | 37 _____ ____ |
| 38 Non-unitary partnership business income or loss included in Line 36. | 38 _____ ____ | 38 _____ ____ |
| 39 Add Lines 37 and 38. | 39 _____ ____ | 39 _____ ____ |
| 40 Business income or loss. Subtract Line 39 from Line 36. | 40 _____ ____ | 40 _____ ____ |
| 41 Total sales everywhere (this amount cannot be negative). | 41 _____ ____ | 41 _____ ____ |
| 42 Total sales inside Illinois (this amount cannot be negative). | 42 _____ ____ | 42 _____ ____ |
| 43 Apportionment Factor. Divide Line 42 by Line 41. | 43 _____ ____ | 43 _____ ____ |
| 44 Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43. | 44 _____ ____ | 44 _____ ____ |
| 45 Nonbusiness income or loss allocable to Illinois (Sch. NB). | 45 _____ ____ | 45 _____ ____ |
| 46 Non-unitary partnership business income or loss apportionable to Illinois. | 46 _____ ____ | 46 _____ ____ |
| 47 Base income or net loss allocable to Illinois. Add Lines 44 through 46. | 47 _____ ____ | 47 _____ ____ |

A
As most recently
reported or adjusted

B
Corrected amount

Step 8: Figure your net income

| | | | | |
|---|--|--|--|--|
| <p>48 Base income or net loss from Line 36 or Line 47.</p> <p>49 Illinois net loss deduction (Schedule NLD). If Line 48 is zero or a negative amount, write "0."</p> <p>50 Income after NLD. Subtract Line 49 from Line 48.</p> <p>51 Write the amount from Step 5, Line 36.</p> <p>52 Divide Line 48 by Line 51. (This figure cannot be greater than "1.")</p> <p>53 Exemption allowance. Multiply Line 52 by \$1,000.</p> <p>54 Net income. Subtract Line 53 from Line 50.</p> | <p>48</p> <p>49</p> <p>50</p> <p>51</p> <p>52</p> <p>53</p> <p>54</p> | <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> | <p>48</p> <p>49</p> <p>50</p> <p>51</p> <p>52</p> <p>53</p> <p>54</p> | <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> |
|---|--|--|--|--|

Step 9: Figure your net replacement tax

| | | | | |
|---|--|--|--|--|
| <p>55 Replacement Tax. Multiply Line 54 by 1.5% (.015).</p> <p>56 Recapture of investment credits (Schedule 4255).</p> <p>57 Replacement Tax before investment credits. Add Lines 55 and 56.</p> <p>58 Investment credits (Form IL-477).</p> <p>59 Net replacement tax. Subtract Line 58 from Line 57. If negative, write "0."</p> | <p>55</p> <p>56</p> <p>57</p> <p>58</p> <p>59</p> | <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> | <p>55</p> <p>56</p> <p>57</p> <p>58</p> <p>59</p> | <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> |
|---|--|--|--|--|

Step 10: Figure your refund or balance due

| | | | | |
|---|---------------------------------|---|--|--|
| <p>60 Payments</p> <p style="padding-left: 20px;">a Credit from prior year overpayment.</p> <p style="padding-left: 20px;">b Form IL-505-B (extension) payment.</p> <p style="padding-left: 20px;">Total payments. Add Lines 60a and 60b.</p> <p>61 Tax paid with original return (do not include penalties and interest).</p> <p>62 Subsequent tax payments made since the original return.</p> <p>63 Total tax paid. Add Lines 60, 61, and 62.</p> <p>64 Total amount previously refunded and/or credited for the year being amended.</p> <p>65 Net tax paid. Subtract Line 64 from Line 63.</p> <p>66 Refund. Subtract Line 59 from Line 65.</p> <p>67 Tax due. Subtract Line 65 from Line 59.</p> <p>68 Penalty (See instructions.)</p> <p>69 Interest (See instructions.)</p> <p>70 Total balance due. Add Lines 67 through 69.</p> | <p>a</p> <p>b</p> | <p>_____ _____</p> <p>_____ _____</p> | <p>60</p> <p>61</p> <p>62</p> <p>63</p> <p>64</p> <p>65</p> <p>66</p> <p>67</p> <p>68</p> <p>69</p> <p>70</p> | <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> <p>_____ _____</p> |
|---|---------------------------------|---|--|--|

Special Note ▶ **Make your check payable to "Illinois Department of Revenue."** ◀
Write the amount of your payment on the top of Page 1 in the space provided.

Step 11: Sign here

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.

| | | | |
|---|---------------------------|--|----------------------|
| Signature of authorized officer | _____/_____/_____ Date | _____ Title | (____)_____ Phone |
| Signature of preparer | _____/_____/_____ Date | Preparer's Social Security Number of firm's FEIN | |
| Preparer firm's name (or yours, if self-employed) | Address | (____)_____ Phone | |

▶ **Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016** ◀

