



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 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 making the election to treat all nonbusiness income as business income. []

G Write your Illinois corporate file (charter) number. _____

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

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

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 1120S. Identify:
7 Add Lines 1 through 6. This is your ordinary income.

Table with 2 columns: A (As most recently reported or adjusted) and B (Corrected amount). Rows 1-7 for ordinary income calculation.

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 1120S. Identify:
12 Add Lines 8 through 11.
13 Subtract Line 12 from Line 7. This is your total unmodified base income or total loss.

Table with 2 columns: A (As most recently reported or adjusted) and B (Corrected amount). Rows 8-13 for unmodified base income calculation.

	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 The amount of loss distributable to a shareholder subject to replacement tax (Schedule B).	20 _____	20 _____
21 Other additions (Schedule M for businesses).	21 _____	21 _____
22 Add Lines 14 through 21. This is your total income or loss.	22 _____	22 _____

Step 6: Figure your Illinois base income or net loss

23 Interest income from U.S. Treasury and exempt federal obligations.	23 _____	23 _____
24 Share of income distributable to a shareholder subject to replacement tax (Schedule B).	24 _____	24 _____
25 Expenses incurred in producing certain federally tax-exempt income or credits.	25 _____	25 _____
26 Enterprise Zone or River Edge Redevelopment Zone dividend subtraction (Schedule 1299-A).	26 _____	26 _____
27 Enterprise Zone or River Edge Redevelopment Zone interest subtraction (Schedule 1299-A).	27 _____	27 _____
28 High Impact Business dividend subtraction (Schedule 1299-A).	28 _____	28 _____
29 High Impact Business interest subtraction (Schedule 1299-A).	29 _____	29 _____
30 Contribution 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 (Schedules K-1-P or K-1-T).	33 _____	33 _____
34 Other subtractions (Schedule M for businesses).	34 _____	34 _____
35 Total subtractions. Add Lines 23 through 34.	35 _____	35 _____
36 Base income or net loss. Subtract Line 35 from Line 22.	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 base 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	B
As most recently reported or adjusted	Corrected amount

Step 8: Figure your net income

48 Base income or net loss from Line 36 or Line 47.	48 _____ _____	48 _____ _____
49 Illinois net loss deduction (Schedule NLD). If Line 48 is zero or a negative amount, write "0."	49 _____ _____	49 _____ _____
50 Net income. Subtract Line 49 from Line 48.	50 _____ _____	50 _____ _____

Step 9: Figure your net replacement tax

51 Replacement Tax. Multiply Line 50 by 1.5% (.015).	51 _____ _____	51 _____ _____
52 Recapture of investment credits (Schedule 4255).	52 _____ _____	52 _____ _____
53 Replacement Tax before investment credits. Add Lines 51 and 52.	53 _____ _____	53 _____ _____
54 Investment credits (Form IL-477).	54 _____ _____	54 _____ _____
55 Net replacement tax. Subtract Line 54 from Line 53. If negative, write "0."	55 _____ _____	55 _____ _____

Step 10: Figure your refund or balance due

56 Payments		
a Credit from prior year overpayment.	a _____ _____	
b Form IL-505-B (extension) payment.	b _____ _____	
Total payments. Add Lines 56a and 56b.		56 _____ _____
57 Tax paid with original return (do not include penalties and interest).		57 _____ _____
58 Subsequent tax payments made since the original return.		58 _____ _____
59 Total tax paid. Add Lines 56, 57, and 58.		59 _____ _____
60 Total amount previously refunded and/or credited for the year being amended.		60 _____ _____
61 Net tax paid. Subtract Line 60 from Line 59.		61 _____ _____
62 Refund. Subtract Line 55 from Line 61.		62 _____ _____
63 Tax due. Subtract Line 61 from Line 55.		63 _____ _____
64 Penalty (See instructions.)		64 _____ _____
65 Interest (See instructions.)		65 _____ _____
66 Total balance due. Add Lines 63 through 65.		66 _____ _____

▶ **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	____/____/____	Title	(____) _____
	Date		Phone
Signature of preparer	____/____/____	Preparer's Social Security Number or firm's FEIN	
	Date		
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** ◀