



Illinois Department of Revenue  
**2008 IL-1023-C-X**  
 For tax years ending on or after December 31, 2008

**Amended Composite Income  
 and Replacement Tax Return**

Do not write in this box.

**Indicate what tax year you are amending:** Tax year beginning \_\_\_/\_\_\_/\_\_\_, ending \_\_\_/\_\_\_/\_\_\_

**STOP** If you are filing an amended return for tax years ending **before December 31, 2008**, you can not use this form. For prior years, use the amended return form for that year.

Write the amount you are paying.  
 \$ \_\_\_\_\_

**Step 1: Provide the following information**

**A** Write your partnership or subchapter S corporation name and mailing address.

If you have a change, check this box.

Name \_\_\_\_\_

C/O \_\_\_\_\_

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

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**B** Check the box that identifies the return you filed.

Form IL-1065  Form IL-1120-ST

**C** Write your federal employer identification number (FEIN).

\_\_\_\_\_ - \_\_\_\_\_ **6 6 6**

**D** Check the applicable box for the type of change being made.

State change  Federal change:

If a federal change, check one:  Partial agreed  Finalized

**If finalized, write the finalization date:** \_\_\_/\_\_\_/\_\_\_  
Month Day Year

**E** Check this box if you are filing a "corrected" return.

**F** Check this box if any partners or shareholders included are trust members.

**G** Check this box if the partners or shareholders included are individuals and/or estate members only.

**Step 2: Explain the changes on this return**

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

**Step 3: Figure your income and net income tax**

- 1 a** Modified base income of the partnership or subchapter S corporation.
- b** Total percentage of ownership for resident members.
- c** Multiply Line 1a by Line 1b.
- 2 a** Modified base income allocable to Illinois.
- b** Total percentage of ownership for nonresident members.
- c** Multiply Line 2a by Line 2b.
- 3** Add Lines 1c and 2c. This amount is your income.
- 4** Net income tax. Multiply Line 3 by 3% (.03).  
If negative, write "0."

	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>1a</b>	_____	<b>1a</b> _____
<b>1b</b>	_____ %	<b>1b</b> _____ %
<b>1c</b>	_____	<b>1c</b> _____
<b>2a</b>	_____	<b>2a</b> _____
<b>2b</b>	_____ %	<b>2b</b> _____ %
<b>2c</b>	_____	<b>2c</b> _____
<b>3</b>	_____	<b>3</b> _____
<b>4</b>	_____	<b>4</b> _____

**Step 4: Figure your net replacement tax** (Complete only if this return includes any trust members.)

- 5** Income included in Line 3 that is subject to replacement tax.
- 6** Net replacement tax. Multiply Line 5 by 1.5% (.015).  
If negative, write "0."

<b>5</b>	_____	<b>5</b> _____
<b>6</b>	_____	<b>6</b> _____

**A**  
As most recently  
reported or adjusted

**B**  
Corrected amount

**Step 5: Figure your refund or balance due**

<b>7</b> Net income tax from Line 4.	<b>7</b> _____ _____	<b>7</b> _____ _____
<b>8</b> Net replacement tax from Line 6.	<b>8</b> _____ _____	<b>8</b> _____ _____
<b>9</b> Total net income and replacement taxes. Add Lines 7 and 8.	<b>9</b> _____ _____	<b>9</b> _____ _____
<b>10</b> Payments.		
<b>a</b> Credit from prior year overpayment.	<b>a</b> _____ _____	
<b>b</b> Form IL-1023-CES payments.	<b>b</b> _____ _____	
<b>c</b> Form IL-505-B (extension) payment.	<b>c</b> _____ _____	
<b>d</b> Pass-through entity payments from Schedule K-1-P or K-1-T.	<b>d</b> _____ _____	
<b>11</b> Total payments. Add Lines 10a through 10d.		<b>11</b> _____ _____
<b>12</b> Tax paid with original return (do not include penalty and interest).		<b>12</b> _____ _____
<b>13</b> Subsequent tax payments made since the original return.		<b>13</b> _____ _____
<b>14</b> Total tax paid. Add Lines 11, 12, and 13.		<b>14</b> _____ _____
<b>15</b> Total amount previously refunded and/or credited for the year being amended.		<b>15</b> _____ _____
<b>16</b> Net tax paid. Subtract Line 15 from Line 14.		<b>16</b> _____ _____
<b>17</b> Refund. Subtract Line 9 from Line 16.		<b>17</b> _____ _____
<b>18</b> Tax due. Subtract Line 16 from Line 9.		<b>18</b> _____ _____
<b>19</b> Penalty (See instructions.)		<b>19</b> _____ _____
<b>20</b> Interest (See instructions.)		<b>20</b> _____ _____
<b>21</b> Total balance due. Add Lines 18 through 20.		<b>21</b> _____ _____

**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 6: 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	(_____)_____ Phone

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

