



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, 2008, 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 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

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

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

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

H 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 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.

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

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

<b>Step 7: Figure your income allocable to Illinois</b>		
<b>37</b> Nonbusiness income or loss (Schedule NB).	37 _____ _____	37 _____ _____
<b>38</b> Non-unitary partnership business income or loss included in Line 36.	38 _____ _____	38 _____ _____
<b>39</b> Add Lines 37 and 38.	39 _____ _____	39 _____ _____
<b>40</b> Business income or loss. Subtract Line 39 from Line 36.	40 _____ _____	40 _____ _____
<b>41</b> Total sales everywhere (this amount cannot be negative).	41 _____ _____	41 _____ _____
<b>42</b> Total sales inside Illinois (this amount cannot be negative).	42 _____ _____	42 _____ _____
<b>43</b> Apportionment Factor. Divide Line 42 by Line 41.	43 _____ _____	43 _____ _____
<b>44</b> Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43.	44 _____ _____	44 _____ _____
<b>45</b> Nonbusiness income or loss allocable to Illinois (Sch. NB).	45 _____ _____	45 _____ _____
<b>46</b> Non-unitary partnership business income or loss apportionable to Illinois.	46 _____ _____	46 _____ _____
<b>47</b> 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 Income after NLD. Subtract Line 49 from Line 48.	50 _____	50 _____
51 Write the amount from Step 5, Line 36.	51 _____	51 _____
52 Divide Line 48 by Line 51. (This figure cannot be greater than "1.")	52 _____	52 _____
53 Exemption allowance. Multiply Line 52 by \$1,000.	53 _____	53 _____
54 Net income. Subtract Line 53 from Line 50.	54 _____	54 _____

**Step 9: Figure your net replacement tax**

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

**Step 10: Figure your refund or balance due**

60 Payments		
a Credit from prior year overpayment.	a _____	
b Form IL-505-B (extension) payment.	b _____	
c Pass-through entity payments from Schedule K-1-P or K-1-T.	c _____	
Total payments. Add Lines 60a through 60c.		60 _____
61 Tax paid with original return (do not include penalties and interest).		61 _____
62 Subsequent tax payments made since the original return.		62 _____
63 Total tax paid. Add Lines 60, 61, and 62.		63 _____
64 Total amount previously refunded and/or credited for the year being amended.		64 _____
65 Net tax paid. Subtract Line 64 from Line 63.		65 _____
66 Refund. Subtract Line 59 from Line 65.		66 _____
67 Tax due. Subtract Line 65 from Line 59.		67 _____
68 Penalty (See instructions.)		68 _____
69 Interest (See instructions.)		69 _____
70 Total balance due. Add Lines 67 through 69.		70 _____

**▶ 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 partner	_____/_____/_____ 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 ◀**

