



Illinois Department of Revenue

# 2009 Form IL-1023-C Composite Income and Replacement Tax Return

Due on or before the 15th day of the 4th month following the close of the tax year.

If this return is not for calendar year 2009, write your fiscal tax year here.

Tax year beginning \_\_\_\_/\_\_\_\_, 2009, ending \_\_\_\_/\_\_\_\_/20\_\_

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

## Step 1: Provide the following information

If you have an address change, or this is your first return, check this box.

**A** Name of partnership or subchapter S corporation \_\_\_\_\_

In care of \_\_\_\_\_

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

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**B** Check the box if one of the following apply.

first return  If final, write the date. \_\_\_\_\_

**C** Write your federal employer identification no. (FEIN).  
\_\_\_\_\_ - \_\_\_\_\_ 6 6 6  
Seq. code

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

Form IL-1065

Form IL-1120-ST

**E** Check if the partners or shareholders included are trust members.

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

## Step 2: Figure your income and net income tax

<b>1 a</b> Modified base income of the partnership or subchapter S corporation.	<b>1a</b> _____	<b>.00</b>
<b>b</b> Total percentage of ownership for resident members. (Carry to six decimal places)	<b>1b</b> ■ _____	
<b>c</b> Multiply Line 1a by Line 1b.	<b>1c</b> _____	<b>.00</b>
<b>2 a</b> Modified base income allocable to Illinois.	<b>2a</b> _____	<b>.00</b>
<b>b</b> Total percentage of ownership for nonresident members. (Carry to six decimal places)	<b>2b</b> ■ _____	
<b>c</b> Multiply Line 2a by Line 2b.	<b>2c</b> _____	<b>.00</b>
<b>3</b> Add Lines 1c and 2c. This amount is your income.	<b>3</b> _____	<b>.00</b>
<b>4</b> <b>Income tax before credits.</b> Multiply Line 3 by 3% (.03).	<b>4</b> _____	<b>.00</b>
<b>5</b> <b>Income tax credits.</b> Attach Schedule 1299-A. (See instructions.)	<b>5</b> _____	<b>.00</b>
<b>6</b> <b>Net income tax.</b> Subtract Line 5 from Line 4.	<b>6</b> _____	<b>.00</b>

## Step 3: Figure your net replacement tax (Complete only if this return includes any trust members.)

<b>7</b> Income included in Line 3 that is subject to replacement tax.	<b>7</b> _____	<b>.00</b>
<b>8</b> <b>Replacement tax before credits.</b> Multiply Line 7 by 1.5% (.015).	<b>8</b> _____	<b>.00</b>
<b>9</b> Investment credits. <b>Attach Form IL-477.</b>	<b>9</b> _____	<b>.00</b>
<b>10</b> <b>Net replacement tax.</b> Subtract Line 9 from Line 8.	<b>10</b> _____	<b>.00</b>





### Step 4: Figure your refund or balance due

<b>11 Total net income and replacement taxes.</b> Add Lines 6 and 10.	11 _____	.00
<b>12 Payments.</b>		
<b>a</b> Credit from 2008 overpayment.	12a _____	.00
<b>b</b> Form IL-1023-CES payments.	12b _____	.00
<b>c</b> Form IL-505-B (extension) payment.	12c _____	.00
<b>d</b> Pass-through entity payments. <b>Attach</b> Schedules K-1-P and K-1-T.	12d _____	.00
<b>13 Total payments.</b> Add Lines 12a through 12d.	13 _____	.00
<b>14 Overpayment.</b> If Line 13 is greater than Line 11, subtract Line 11 from Line 13.	14 _____	.
<b>15 Amount to be credited to 2010.</b>	15 _____	.00
<b>16 Refund.</b> Subtract Line 15 from Line 14. This is the amount to be refunded.	16 _____	.
<b>17 Tax due.</b> If Line 11 is greater than Line 13, subtract Line 13 from Line 11. This is the amount you owe.	17 _____	.

▶ **Make your check payable to "Illinois Department of Revenue."** ◀

**Note** → Write the amount of your payment on the top of Page 1 in the space provided.

### Step 5: 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 and that each of the qualifying partners or shareholders is aware of, and complies with, the rules and regulations set forth and made binding by this composite return.

Signature of authorized agent	Date	Title	( ) Phone
Signature of preparer	Date	Preparer's Social Security number or 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 19009, Springfield, IL 62794-9009** ◀

NS DR \_\_\_\_\_





# Schedule BC

Attach to your Form IL-1023-C

# Composite Return Membership

Year ending

Month Year

IL Attachment no. 1

Write your name as shown on your Form IL-1023-C.

Write your federal employer identification number (FEIN).

## Identify the members included in your composite return.

	A	B	C	D	E
	Name and Address	Social Security number or FEIN	Partner or Shareholder type (See instructions.)	Share of income or loss (%)	Check the box if the member is an Illinois resident and is included based on department-approved petition.
1	_____				<input type="checkbox"/>
	_____				
	_____				
2	_____				<input type="checkbox"/>
	_____				
	_____				
3	_____				<input type="checkbox"/>
	_____				
	_____				
4	_____				<input type="checkbox"/>
	_____				
	_____				
5	_____				<input type="checkbox"/>
	_____				
	_____				
6	_____				<input type="checkbox"/>
	_____				
	_____				
7	_____				<input type="checkbox"/>
	_____				
	_____				
8	_____				<input type="checkbox"/>
	_____				
	_____				

