



Do not write in this box.

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



If you are filing an amended return for tax years ending before December 31, 2009, you cannot 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 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 group 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 an investment partnership. []

G Check the box if you are filing this form only to report an increased net loss on Column B, Line 47. []

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

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

Step 4: Figure your unmodified base income or loss

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





A
As most recently
reported or adjusted

B
Corrected amount

14 Write the amounts from Line 13. 14 _____ .00 14 _____ .00

Step 5: Figure your income or loss

15 State, municipal, and other interest income excluded from Line 14.	15 _____ .00	15 _____ .00
16 Illinois replacement tax deducted in arriving at Line 14.	16 _____ .00	16 _____ .00
17 Illinois Special Depreciation addition (Form IL-4562).	17 _____ .00	17 _____ .00
18 Related-party expenses addition (Schedule 80/20).	18 _____ .00	18 _____ .00
19 Distributive share of additions (Schedule K-1-P or K-1-T).	19 _____ .00	19 _____ .00
20 Guaranteed payments to partners from U.S. Form 1065.	20 _____ .00	20 _____ .00
21 The amount of loss distributable to a partner subject to replacement tax (Schedule B).	21 _____ .00	21 _____ .00
22 Other additions (Schedule M for businesses).	22 _____ .00	22 _____ .00
23 Add Lines 14 through 22. This is your income or loss.	23 _____ .00	23 _____ .00

Step 6: Figure your base income or loss

24 Interest income from U.S. Treasury and exempt federal obligations.	24 _____ .00	24 _____ .00
25 August 1, 1969, valuation limitation amount (Schedule F).	25 _____ .00	25 _____ .00
26 Personal service income or reasonable allowance for compensation of partners.	26 _____ .00	26 _____ .00
27 Share of income distributable to a partner subject to replacement tax (Schedule B).	27 _____ .00	27 _____ .00
28 Expenses incurred in producing certain federally tax-exempt income or credits.	28 _____ .00	28 _____ .00
29 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Schedule 1299-A).	29 _____ .00	29 _____ .00
30 High Impact Business Dividend subtraction (Schedule 1299-A).	30 _____ .00	30 _____ .00
31 Illinois Special Depreciation subtraction (Form IL-4562).	31 _____ .00	31 _____ .00
32 Related-party expenses subtraction (Schedule 80/20).	32 _____ .00	32 _____ .00
33 Distributive share of subtractions (Schedule K-1-P or K-1-T).	33 _____ .00	33 _____ .00
34 Other subtractions (Schedule M for businesses).	34 _____ .00	34 _____ .00
35 Total subtractions. Add Lines 24 through 34.	35 _____ .00	35 _____ .00
36 Base income or net loss. Subtract Line 35 from Line 23.	36 _____ .00	36 _____ .00

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 _____ .00	37 _____ .00
38 Trust, estate, and non-unitary partnership business income or loss included on Line 36.	38 _____ .00	38 _____ .00
39 Add Lines 37 and 38.	39 _____ .00	39 _____ .00
40 Business income or loss. Subtract Line 39 from Line 36.	40 _____ .00	40 _____ .00
41 Total sales everywhere (this amount cannot be negative).	41 _____ .00	41 _____ .00
42 Total sales inside Illinois (this amount cannot be negative).	42 _____ .00	42 _____ .00
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 _____ .00	44 _____ .00
45 Nonbusiness income or loss allocable to Illinois (Schedule NB).	45 _____ .00	45 _____ .00
46 Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.	46 _____ .00	46 _____ .00
47 Base income or net loss allocable to Illinois. Add Lines 44 through 46.	47 _____ .00	47 _____ .00



A
As most recently
reported or adjusted

B
Corrected amount

Step 8: Figure your net income

48 Base income or net loss from Step 6, Line 36 or Step 7, 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 6, 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.	60a _____	
b Form IL-505-B (extension) payment.	60b _____	
c Pass-through entity payments from Schedule K-1-P or K-1-T.	60c _____	
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** ◀

