



Illinois Department of Revenue
2010 IL-1120-ST-X
 For tax years ending on or after December 31, 2010

**Amended Small Business
 Corporation Replacement
 Tax Return**

Do not write above this line.

Indicate what tax year you are amending: Tax year beginning _____, ending _____
month day year month day year

Write the amount you are paying.



If you are filing an amended return for tax years ending **before December 31, 2010**, you cannot use this form. For prior years, use the amended return form for that year.

\$ _____

Step 1: Identify your small business corporation

- A** Write your complete legal business name.
 If you have a name change check this box.
 Name: _____
- B** If you have an address change check this box and complete the following information.
 C/O: _____
 Mailing address: _____
 City: _____ State: _____ ZIP: _____
- C** Check the box if you are a member of a unitary business group and write the FEIN of the member filing the Schedule UB, Combined Apportionment for Unitary Business Groups.

- D** Check the box if you are filing this form **only** to report an increased net loss on Line 47, Column B.
- E** Check the box if you attached Form IL-4562.
- F** Check the box if you attached Schedule M.
- G** Check the box if you attached Schedule 80/20.

H Write your federal employer identification no. (FEIN).

I Write your Illinois corporate file (charter) number.

J 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

Write the finalization date _____

Attach federal finalization.

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

L 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

M Check the box if you are making a discharge of indebtedness adjustment on Line 48, or Schedule NLD or UB/NLD. **(U.S. Form 982)**

Step 2: Explain the changes on this return

Step 3: Figure your ordinary income or loss

	A As most recently reported or adjusted	B Corrected amount
1 Ordinary income or loss or equivalent from U.S. Schedule K.	1 _____ .00	1 _____ .00
2 Net income or loss from all rental real estate activities.	2 _____ .00	2 _____ .00
3 Net income or loss from other rental activities.	3 _____ .00	3 _____ .00
4 Portfolio income or loss.	4 _____ .00	4 _____ .00
5 Net IRC Section 1231 gain or loss.	5 _____ .00	5 _____ .00
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: _____	6 _____ .00	6 _____ .00
7 Add Lines 1 through 6. This is your ordinary income.	7 _____ .00	7 _____ .00

Attach your payment here.

Step 4: Figure your unmodified base income or loss

8 Charitable contributions.	8 _____ .00	8 _____ .00
9 Expense deduction under IRC Section 179.	9 _____ .00	9 _____ .00
10 Interest on investment indebtedness.	10 _____ .00	10 _____ .00
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: _____	11 _____ .00	11 _____ .00
12 Add Lines 8 through 11.	12 _____ .00	12 _____ .00
13 Subtract Line 12 from Line 7. This is your total unmodified base income or total loss.	13 _____ .00	13 _____ .00



	A	B
	As most recently reported or adjusted	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(s) K-1-P or K-1-T).	19 _____ .00	19 _____ .00
20 The amount of loss distributable to a shareholder subject to replacement tax (Schedule B).	20 _____ .00	20 _____ .00
21 Other additions (Schedule M for businesses).	21 _____ .00	21 _____ .00
22 Add Lines 14 through 21. This is your total income or loss.	22 _____ .00	22 _____ .00

Step 6: Figure your Illinois base income or net loss

23 Interest income from U.S. Treasury and exempt federal obligations.	23 _____ .00	23 _____ .00
24 Share of income distributable to a shareholder subject to replacement tax (Schedule B).	24 _____ .00	24 _____ .00
25 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Schedule 1299-A).	25 _____ .00	25 _____ .00
26 Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Schedule 1299-A).	26 _____ .00	26 _____ .00
27 High Impact Business Dividend subtraction (Schedule 1299-A).	27 _____ .00	27 _____ .00
28 High Impact Business Interest subtraction (Schedule 1299-A).	28 _____ .00	28 _____ .00
29 Contribution subtraction (Schedule 1299-A).	29 _____ .00	29 _____ .00
30 Illinois Special Depreciation subtraction (Form IL-4562).	30 _____ .00	30 _____ .00
31 Related-party expenses subtraction (Schedule 80/20).	31 _____ .00	31 _____ .00
32 Distributive share of subtractions (Schedule(s) K-1-P or K-1-T).	32 _____ .00	32 _____ .00
33 Other subtractions (Schedule M for businesses).	33 _____ .00	33 _____ .00
34 Total subtractions. Add Lines 23 through 33.	34 _____ .00	34 _____ .00
35 Base income or net loss. Subtract Line 34 from Line 22.	35 _____ .00	35 _____ .00

If the amount on Line 35 is derived inside and outside Illinois, complete Step 7. Otherwise, go to Step 8.

Step 7: Figure your base income allocable to Illinois

36 Nonbusiness income or loss (Schedule NB).	36 _____ .00	36 _____ .00
37 Trust, estate, and non-unitary partnership business income or loss included in Line 35.	37 _____ .00	37 _____ .00
38 Add Lines 36 and 37.	38 _____ .00	38 _____ .00
39 Business income or loss. Subtract Line 38 from Line 35.	39 _____ .00	39 _____ .00
40 Total sales everywhere (this amount cannot be negative).	40 _____ .00	40 _____ .00
41 Total sales inside Illinois (this amount cannot be negative).	41 _____ .00	41 _____ .00
42 Apportionment factor. Divide Line 41 by Line 40.	42 _____ .	42 _____ .
43 Business income or loss apportionable to Illinois. Multiply Line 42 by Line 39.	43 _____ .00	43 _____ .00
44 Nonbusiness income or loss allocable to Illinois (Schedule NB).	44 _____ .00	44 _____ .00
45 Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.	45 _____ .00	45 _____ .00
46 Base income or net loss allocable to Illinois. Add Lines 43 through 45.	46 _____ .00	46 _____ .00





Schedule B

Partners' or Shareholders' Identification

Attach to your Form IL-1065 or Form IL-1120-ST

IL Attachment no. 1

Write your name as shown on your Form IL-1065 or Form IL-1120-ST.

Write your federal employer identification number (FEIN).

Step 1: Provide the following information

- 1 Write the amount of base income or net loss from your Form IL-1065 or Form IL-1120-ST, Line 47. **1** _____
- 2 Write the apportionment factor from your Form IL-1065 or Form IL-1120-ST, Line 42. **2** _____

Step 2: Identify your partners or shareholders. Attach additional sheets if necessary.

A	B	C	D	E	F	G
Name and Address	SSN or FEIN	Partner or Shareholder type (See instructions.)	Total amount of base income (loss) distributable (See instr.)	Member subject to Illinois replacement tax (See instr.)	Pass-through entity payment amount (See instr.)	Excluded from pass-through entity payments (See instr.)
1 _____ _____ _____	_____	_____	_____	<input type="checkbox"/>	_____	_____
2 _____ _____ _____	_____	_____	_____	<input type="checkbox"/>	_____	_____
3 _____ _____ _____	_____	_____	_____	<input type="checkbox"/>	_____	_____
4 _____ _____ _____	_____	_____	_____	<input type="checkbox"/>	_____	_____
5 _____ _____ _____	_____	_____	_____	<input type="checkbox"/>	_____	_____
6 _____ _____ _____	_____	_____	_____	<input type="checkbox"/>	_____	_____
_____	_____	_____	_____	<input type="checkbox"/>	_____	_____

- 7 Add the amounts shown in Column D for partners or shareholders for which you have entered a check mark in Column E. Write the total here. (See instructions.) **7** _____