



Illinois Department of Revenue
2011 IL-990-T-X Amended Exempt Organization
Income and Replacement Tax Return

For tax years ending on or after December 31, 2011

Do not write above this line.

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



If you are filing an amended return for tax years ending **before December 31, 2011**, you cannot use this form. For prior years, use the amended return form for that year.

Write the amount you are paying.

\$ _____

Step 1: Identify your exempt organization

A Write your complete legal business name.
 If you have a name change **only**, 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 Write your federal employer identification no. (FEIN).
 _____ - _____

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

Write the finalization date _____

Attach your federal finalization to this return.

E Check this box if you are taxed as a corporation.

F Check this box if you are taxed as a trust.

G Check this box if Schedule 1299-D is attached.

Step 2: Explain the changes on this return

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

Step 3: Figure your base income or loss

	A As most recently reported or adjusted	B Corrected amount
1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.	1 _____ .00	1 _____ .00
2 Illinois income and replacement tax deducted in arriving at Line 1.	2 _____ .00	2 _____ .00
3 Base income or loss. Add Lines 1 and 2.	3 _____ .00	3 _____ .00

If the amount on Line 3 is derived only from inside Illinois or if you are an Illinois resident trust, skip Step 4 and go to Step 5. Otherwise, complete Step 4.

Step 4: Figure your income allocable to Illinois

4 Trust, estate, and non-unitary partnership business income or loss included in Line 3.	4 _____ .00	4 _____ .00
5 Business income or loss. Subtract Line 4 from Line 3.	5 _____ .00	5 _____ .00
6 Total sales everywhere. This amount cannot be negative.	6 _____ .00	6 _____ .00
7 Total sales inside Illinois. This amount cannot be negative.	7 _____ .00	7 _____ .00
8 Apportionment Factor. Divide Line 7 by Line 6 (carry to six decimal places).	8 _____	8 _____
9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.	9 _____ .00	9 _____ .00
10 Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.	10 _____ .00	10 _____ .00
11 Net income or loss allocable to Illinois. Add Lines 9 and 10.	11 _____ .00	11 _____ .00





A
As most recently
reported or adjusted

B
Corrected amount

Step 5: Figure your net replacement tax

12 Net income or net loss from Line 3 or Line 11.	12 _____	12 _____
13 Replacement tax. Corporations: multiply Line 12 by 2.5% (.025); Trusts: multiply Line 12 by 1.5% (.015).	13 _____	13 _____
14 Recapture of investment credits (Schedule 4255).	14 _____	14 _____
15 Replacement tax before investment credits. Add Lines 13 and 14.	15 _____	15 _____
16 Investment credits (Form IL-477).	16 _____	16 _____
17 Net replacement tax. Subtract Line 16 from Line 15. If the amount is negative, write "0."	17 _____	17 _____

Step 6: Figure your net income tax

18 Net income or loss from Line 12.	18 _____	18 _____
19 Income tax. Corporations: multiply Line 18 by 7% (.07). Trusts: multiply Line 18 by 5% (.05).	19 _____	19 _____
20 Recapture of investment credits (Schedule 4255).	20 _____	20 _____
21 Income tax before credits. Add Lines 19 and 20.	21 _____	21 _____
22 Income tax credits (Schedule 1299-D).	22 _____	22 _____
23 Net income tax. Subtract Line 22 from Line 21. If the amount is negative, write "0."	23 _____	23 _____

Step 7: Figure your refund or balance due

24 Net replacement tax from Line 17.	24 _____	24 _____
25 Net income tax from Line 23.	25 _____	25 _____
26 Total net income and replacement taxes. Add Lines 24 and 25.	26 _____	26 _____
27 Payments		
a Credit from prior year overpayment.	27a _____	
b Total estimated payments.	27b _____	
c Form IL-505-B (extension) payment.	27c _____	
d Gambling withholding (Form W-2G).	27d _____	
28 Total payments. Add Lines 27a through 27d.		28 _____
29 Tax paid with original return (do not include penalties and interest).		29 _____
30 Subsequent tax payments made since the original return.		30 _____
31 Total tax paid. Add Lines 28, 29, and 30.		31 _____
32 Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		32 _____
33 Net tax paid. Subtract Line 32 from Line 31.		33 _____
34 Refund. Subtract Line 26 from Line 33.		34 _____
35 Tax due. Subtract Line 33 from Line 26.		35 _____
36 Penalty. See instructions.		36 _____
37 Interest. See instructions.		37 _____
38 Total balance due. Add Lines 35 through 37.		38 _____

▶ **Make your check payable to "Illinois Department of Revenue" and attach to the front page of this form.** ◀

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

Step 8: 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	_____ Month Day Year	_____ Title	_____ Phone
_____ Signature of preparer	_____ Month Day Year	_____ 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 19016, Springfield, IL 62794-9016** ◀

