



Illinois Department of Revenue

2011 Form IL-990-T

Exempt Organization Income and Replacement Tax Return

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.



If this return is not for calendar year 2011, write your fiscal tax year here.

Tax year beginning _____ 2011, ending _____ 20____
month day month day 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 check this box.

Name: _____

B If you have an address change or this is a first return, check this box and complete the following information.

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

C Check the box if one of the following apply.

first return final return (If final, write the date. _____)
mm dd yyyy

D Write your federal employer identification no. (FEIN).
_____ - _____

E Check if you are taxed as a corporation.

F Check if you are taxed as a trust.

G Provide the nature of your unrelated trade or business. _____

H Check the box if you attached Illinois Schedule 1299-D, Income Tax Credits.

I Write your North American Industry Classification System Code (NAICS), if applicable. See instructions.

Step 2: Figure your base income or loss

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.

Attach a copy of Page 1 of your U.S. Form 990-T.

1 _____ .00

2 Illinois income and replacement tax deducted in arriving at Line 1.

2 _____ .00

3 Base income or loss. Add Lines 1 and 2.

3 _____ .00



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

Step 3: Figure your income allocable to Illinois

4 Trust, estate, or non-unitary partnership business income or loss included in Line 3.

4 _____ .00

5 Business income or loss. Subtract Line 4 from Line 3.

5 _____ .00

6 Total sales everywhere. This amount cannot be negative.

6 _____

7 Total sales inside Illinois. This amount cannot be negative.

7 _____

8 Apportionment factor. Divide Line 7 by Line 6 (carry to six decimal places).

8 _____

9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.

9 _____ .00

10 Trust, estate, or non-unitary partnership business income or loss apportionable to Illinois.

10 _____ .00

11 Net income or loss allocable to Illinois. Add Lines 9 and 10.

11 _____ .00

Step 4: Figure your net replacement tax

12 Base income or net loss from Line 3 or Line 11.

12 _____ .00

13 Replacement tax. Corporations multiply Line 12 by 2.5% (.025); trusts multiply by 1.5% (.015).

13 _____ .00

14 Recapture of investment credits. **Attach** Schedule 4255.

14 _____ .00

15 Replacement tax before investment credits. Add Lines 13 and 14.

15 _____ .00

16 Investment credits. **Attach** Form IL-477.

16 _____ .00

17 Net replacement tax. Subtract Line 16 from Line 15. If the amount is negative, write "0."

17 _____ .00

Step 5: Figure your net income tax (see instructions)

18 Net income or loss from Line 12.	18 _____	.00
19 Income Tax. Corporations: multiply Line 18 by 7% (.07). Trusts: multiply Line 18 by 5% (.05).	19 _____	.00
20 Recapture of investment credits. Attach Schedule 4255.	20 _____	.00
21 Income tax before credits. Add Lines 19 and 20.	21 _____	.00
22 Income tax credits. Attach Schedule 1299-D.	22 _____	.00
23 Net income tax. Subtract Line 22 from Line 21. If the amount is negative, write "0."	23 _____	.00

Step 6: Figure your refund or balance due

24 Net replacement tax from Line 17.	24 _____	.00
25 Net income tax from Line 23.	25 _____	.00
26 Total net income and replacement taxes. Add Lines 24 and 25.	26 _____	.00
27 Payments		
a Credit from 2010 overpayment.	27a _____	.00
b Total estimated payments.	27b _____	.00
c Form IL-505-B (extension) payment.	27c _____	.00
d Gambling withholding. Attach Form(s) W-2G.	27d _____	.00
28 Total payments. Add Lines 27a through 27d.	28 _____	.00
29 Overpayment. If Line 28 is greater than Line 26, subtract Line 26 from Line 28.	29 _____	.00
30 Amount to be credited to 2012 .	30 _____	.00
31 Refund. Subtract Line 30 from Line 29. This is the amount to be refunded.	31 _____	.00
32 Tax Due. If Line 26 is greater than Line 28, subtract Line 28 from Line 26. This is the amount you owe.	32 _____	.00

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

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

Step 7: 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 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

► If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

► If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**

