



Illinois Department of Revenue

2014 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.



Header box containing tax year information and payment amount entry.

Step 1: Identify your exempt organization

A Enter your complete legal business name. If you have a name change, check this box.

Name: _____

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

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

C Check the applicable box if one of the following applies. [] First return [] Final return (If final, enter the date. mm dd yyyy)

D Enter 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 this box if you attached Illinois Schedule 1299-D, Income Tax Credits. []

I Enter your North American Industry Classification System (NAICS) Code, 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 and surcharge deducted in arriving at Line 1. 2 .00
3 Base income or loss. Add Lines 1 and 2. 3 .00

STOP sign icon and checkboxes A and B regarding income derivation location.

Step 3: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

- 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 Base income or loss allocable to Illinois. Add Lines 9 and 10. 11 .00

Step 4: Figure your net replacement tax

- 12 Net income or 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, enter "0." 17 .00



Attach your payment and Form IL-990-TV here.

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

18	Net income or loss from Line 12.	18	_____	.00
19	Income Tax. Fiscal filers - See instructions. 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, enter "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	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26	_____	.00
27	Total net income and replacement taxes and surcharge. Add Lines 24, 25, and 26.	27	_____	.00
28	Payments			
	a Credit from prior year overpayments.	28a	_____	.00
	b Total estimated payments.	28b	_____	.00
	c Form IL-505-B (extension) payment.	28c	_____	.00
	d Pass-through withholding payments. Attach Schedule(s) K-1-P or K-1-T.	28d	_____	.00
	e Gambling withholding. Attach Form(s) W-2G.	28e	_____	.00
29	Total payments. Add Lines 28a through 28e.	29	_____	.00
30	Overpayment. If Line 29 is greater than Line 27, subtract Line 27 from Line 29.	30	_____	.00
31	Amount to be credited to a subsequent period. See instructions.	◆ 31	_____	.00 ◆
32	Refund. Subtract Line 31 from Line 30. This is the amount to be refunded.	32	_____	.00

33 **Complete to direct deposit your refund**

Routing Number	<input type="text"/>	<input type="checkbox"/> Checking or	<input type="checkbox"/> Savings
Account Number	<input type="text"/>		

34	Tax Due. If Line 27 is greater than Line 29, subtract Line 29 from Line 27. This is the amount you owe.	34	_____	.00
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▶ If you owe tax on Line 34, complete a payment voucher, Form IL-990-T-V, make your check payable to "Illinois Department of Revenue" and attach them to the front of this form. ◀

Special Note → Enter 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	Check this box if the Department may discuss this return with the preparer shown in this step. <input type="checkbox"/>
Signature of preparer _____	Date _____	Preparer's Social Security number or firm's FEIN _____		
Preparer's firm 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**

