


**Illinois Department of Revenue**  
**2016 IL-990-T-X**  
 For tax years ending on or after December 31, 2016

**Amended Exempt Organization  
 Income and Replacement Tax Return**

**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, 2016**, you cannot use this form. For prior years, use the amended return form for that year.

Enter the amount you are paying.  
 \$ \_\_\_\_\_

**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, check this box.   
 C/O: \_\_\_\_\_  
 Mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**C** Enter 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

**Enter 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.

Attach your payment and Form IL-990-T-X-V here.

**Step 2: Explain the changes on this return** (Attach a separate sheet if necessary.)

**Step 3: Figure your base income or loss**

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

**A** If the amount on Line 3 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 3, Line 3 on Step 5, Line 12. You may not complete Step 4. (You must leave Step 4, Lines 4 through 11 blank.)

**B** If any portion of the amount on Line 3 is derived outside Illinois, check this box and complete all lines of Step 4. See instructions.

**Step 4: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)

<b>4</b> Business income or loss included in Line 3 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	4 _____ .00	4 _____ .00
<b>5</b> Business income or loss. Subtract Line 4 from Line 3.	5 _____ .00	5 _____ .00
<b>6</b> Total sales everywhere. This amount cannot be negative.	6 _____ .00	6 _____ .00
<b>7</b> Total sales inside Illinois. This amount cannot be negative.	7 _____ .00	7 _____ .00
<b>8</b> Apportionment Factor. Divide Line 7 by Line 6 (carry to six decimal places).	8 _____ .	8 _____ .
<b>9</b> Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.	9 _____ .00	9 _____ .00
<b>10</b> Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	10 _____ .00	10 _____ .00
<b>11</b> Base income or loss allocable to Illinois. Add Lines 9 and 10.	11 _____ .00	11 _____ .00



**Step 5: Figure your net replacement tax**

	A As most recently reported or adjusted	B Corrected amount
12 Net income or loss from Line 3 or Line 11.	12 _____ .00	12 _____ .00
13 <b>Replacement tax. Corporations:</b> multiply Line 12 by 2.5% (.025); <b>Trusts:</b> multiply Line 12 by 1.5% (.015).	13 _____ .00	13 _____ .00
14 Recapture of investment credits. <b>Attach</b> Schedule 4255.	14 _____ .00	14 _____ .00
15 Replacement tax before investment credits. Add Lines 13 and 14.	15 _____ .00	15 _____ .00
16 Investment credits. <b>Attach</b> Form IL-477.	16 _____ .00	16 _____ .00
17 <b>Net replacement tax.</b> Subtract Line 16 from Line 15. If the amount is negative, enter "0."	17 _____ .00	17 _____ .00

**Step 6: Figure your net income tax**

18 Net income or loss from Line 12.	18 _____ .00	18 _____ .00
19 <b>Income tax. Fiscal filers</b> - See instructions. <b>Corporations:</b> multiply Line 18 by 5.25% (.0525). <b>Trusts:</b> multiply Line 18 by 3.75% (.0375).	19 _____ .00	19 _____ .00
20 Recapture of investment credits. <b>Attach</b> Schedule 4255.	20 _____ .00	20 _____ .00
21 Income tax before credits. Add Lines 19 and 20.	21 _____ .00	21 _____ .00
22 Income tax credits. <b>Attach</b> Schedule 1299-D.	22 _____ .00	22 _____ .00
23 <b>Net income tax.</b> Subtract Line 22 from Line 21. If the amount is negative, enter "0."	23 _____ .00	23 _____ .00

**Step 7: Figure your refund or balance due**

24 Net replacement tax from Line 17.	24 _____ .00	24 _____ .00
25 Net income tax from Line 23.	25 _____ .00	25 _____ .00
26 Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26 _____ .00	26 _____ .00
27 <b>Total net income and replacement taxes and surcharge.</b> Add Lines 24, 25, and 26.	27 _____ .00	27 _____ .00
28 Payments. See instructions.		
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 reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	28d _____ .00	
e Illinois gambling withholding. <b>Attach Form W-2G.</b>	28e _____ .00	
29 Total payments. Add Lines 28a through 28e.		29 _____ .00
30 Tax paid with original return (do not include penalties and interest).		30 _____ .00
31 Tax payments made since the original return was filed.		31 _____ .00
32 Total tax paid. Add Lines 29, 30, and 31.		32 _____ .00
33 Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		33 _____ .00
34 Net tax paid. Subtract Line 33 from Line 32.		34 _____ .00
35 <b>Overpayment.</b> If Line 34 is greater than Line 27, subtract Line 27 from Line 34.		35 _____ .00
36 Amount of overpayment from Line 35 to be <b>credited forward.</b> See instructions.		36 _____ .00
37 <b>Refund.</b> Subtract Line 36 from Line 35. This is the amount to be refunded.		37 _____ .00
38 <b>Tax due.</b> If Line 27 is greater than Line 34, subtract Line 34 from Line 27.		38 _____ .00
39 Penalty. See instructions.		39 _____ .00
40 Interest. See instructions.		40 _____ .00
41 Total balance due. Add Lines 38 through 40.		41 _____ .00

▶ **If you owe tax on Line 41, complete a payment voucher, Form IL-990-T-X-V. Write your FEIN, tax year ending, and "IL-990-T-X-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment 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 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 _____	Date _____	Title _____	Phone _____
Signature of paid preparer _____	Date _____	Paid preparer's PTIN _____	
Paid preparer's firm name _____		Address _____	

Check this box if the Department may discuss this return with the paid preparer shown in this step. <input type="checkbox"/>
--

▶ **Mail this return to:** Illinois Department of Revenue,  
P.O. Box 19016,  
Springfield, IL 62794-9016

