Illinois Department of Revenue

Schedule SA (IL-990-T)

For tax years ending **on** or **after** December 31, 2017.

Specific Accounting Method of Computing Net Income for Exempt Organizations

Tax year ending

_____ _____
Month   Year

Attach to Form IL-990-T as the first attachment.

Step 1: Provide your business information

A Enter your complete legal business name as shown on Form IL-990-T.

Name: _____

B Enter your federal employer identification no. (FEIN).

___ ___ - ___ ___ ___ ___ ___ ___ ___

Step 2: Figure your base income or loss

		A Pre-07/01/17 figures	B Post-06/30/17 figures
1	Unrelated business taxable income or loss. (IL-990-T, Line 1)	**1** _____ .00	**1** _____ .00
2	Illinois income and replacement tax and surcharge deducted in arriving at Line 1. (IL-990-T, Line 2)	**2** _____ .00	**2** _____ .00
3	Base income or loss. Add Lines 1 and 2. (IL-990-T, Line 3) **If you did not complete Step 3 of your Form IL-990-T:** Skip Step 3 below and, for each column, enter the amounts from Line 3 on Line 11. **If you completed Step 3 of your Form IL-990-T:** Complete Step 3 below.	**3** _____ .00	**3** _____ .00

Step 3: Figure your apportionment factor

		A	B
4	Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. (IL-990-T, Line 4)	**4** _____ .00	**4** _____ .00
5	Business income or loss. Subtract Line 4 from Line 3. (IL-990-T, Line 5)	**5** _____ .00	**5** _____ .00
6	Enter the total sales everywhere. (IL-990-T, Line 6)	**6** _____	
7	Enter the total sales within Illinois. (IL-990-T, Line 7)	**7** _____	
8	**Apportionment factor.** Divide Line 7 by Line 6 and carry to six decimal places. (IL-990-T, Line 8)	**8** ___ . _____	
9	Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8, for each column. (IL-990-T, Line 9)	**9** _____ .00	**9** _____ .00
10	Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. (IL-990-T, Line 10)	**10** _____ .00	**10** _____ .00

Step 4: Figure your income tax

		A	B
11	**Net income or loss allocable to Illinois.** (IL-990-T, Line 12) **If you skipped Step 3:** Enter the amounts from Columns A and B, Line 3. **If you completed Step 3:** For each column, add Lines 9 and 10.	**11** _____ .00	**11** _____ .00
12	**If Column B, Line 11 is negative:** enter zero in Column B, Line 12, and enter in Column A, Line 12, the result of adding Column B, Line 11, plus Column A, Line 11. If Column A, Line 12, is also negative do not use this schedule. **If Column B, Line 11 is positive or zero:** enter Column A, Line 11, on Column A, Line 12, and enter Column B, Line 11, on Column B, Line 12. If Column A, Line 12, is negative or zero, do not use this schedule. See instr.	**12** _____ .00 ◇	**12** _____ .00 ◇
13	**Tax.** *Column A —* **Corporations:** Multiply Line 12 by 5.25% (.0525). **Trusts:** Multiply Line 12 by 3.75% (.0375). *Column B —* **Corporations:** Multiply Line 12 by 7.0% (.07). **Trusts:** Multiply Line 12 by 4.95% (.0495).	**13** _____ .00	**13** _____ .00
14	Add Columns A and B, Line 13, and enter the total here and on your Form IL-990-T, Line 19.		**14** _____ .00

Schedule SA (IL-990-T) (R-12/17)