



Step 4: Figure your income or loss

	A As most recently reported or adjusted	B Corrected amount
14 Enter the amounts from Line 13.	14 _____ .00	14 _____ .00
15 State, municipal, and other interest income excluded from Line 14.	15 _____ .00	15 _____ .00
16 Illinois replacement tax deducted in arriving at Line 14.	16 _____ .00	16 _____ .00
17 Illinois Special Depreciation addition. Attach Form IL-4562.	17 _____ .00	17 _____ .00
18 Related-Party Expenses addition. Attach Schedule 80/20.	18 _____ .00	18 _____ .00
19 Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.	19 _____ .00	19 _____ .00
20 Guaranteed payments to partners from U.S. Form 1065.	20 _____ .00	20 _____ .00
21 The amount of loss distributable to a partner subject to replacement tax. Attach Schedule B.	21 _____ .00	21 _____ .00
22 Other additions. Attach Schedule M (for businesses).	22 _____ .00	22 _____ .00
23 Add Lines 14 through 22. This is your income or loss.	23 _____ .00	23 _____ .00

Step 5: Figure your base income or loss

24 Interest income from U.S. Treasury and exempt federal obligations.	24 _____ .00	24 _____ .00
25 August 1, 1969, valuation limitation amount. Attach Schedule F.	25 _____ .00	25 _____ .00
26 Personal service income or reasonable allowance for compensation of partners.	26 _____ .00	26 _____ .00
27 Share of income distributable to a partner subject to replacement tax. Attach Schedule B.	27 _____ .00	27 _____ .00
28 River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-A.	28 _____ .00	28 _____ .00
29 High Impact Business Dividend subtraction. Attach Schedule 1299-A.	29 _____ .00	29 _____ .00
30 Illinois Special Depreciation subtraction. Attach Form IL-4562.	30 _____ .00	30 _____ .00
31 Related-Party Expenses subtraction. Attach Schedule 80/20.	31 _____ .00	31 _____ .00
32 Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	32 _____ .00	32 _____ .00
33 Other subtractions. Attach Schedule M (for businesses).	33 _____ .00	33 _____ .00
34 Total subtractions. Add Lines 24 through 33.	34 _____ .00	34 _____ .00
35 Base income or loss. Subtract Line 34 from Line 23.	35 _____ .00	35 _____ .00

	A If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. You may not complete Step 6. (You must leave Step 6, Lines 36 through 46 blank.) <input type="checkbox"/>
	Note → If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 6.
	B If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, check this box and complete all lines of Step 6. (Do not leave Lines 40 through 42 blank.) See instructions. <input type="checkbox"/>

Step 6: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

36 Nonbusiness income or loss. Attach Schedule NB.	36 _____ .00	36 _____ .00
37 Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	37 _____ .00	37 _____ .00
38 Add Lines 36 and 37.	38 _____ .00	38 _____ .00
39 Business income or loss. Subtract Line 38 from Line 35.	39 _____ .00	39 _____ .00
40 Total sales everywhere. This amount cannot be negative.	40 _____ .00	40 _____ .00
41 Total sales inside Illinois. This amount cannot be negative.	41 _____ .00	41 _____ .00
42 Apportionment factor. Divide Line 41 by Line 40. Round to six decimal places.	42 _____ .	42 _____ .
43 Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42.	43 _____ .00	43 _____ .00
44 Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	44 _____ .00	44 _____ .00
45 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	45 _____ .00	45 _____ .00
46 Base income or loss allocable to Illinois. Add Lines 43 through 45.	46 _____ .00	46 _____ .00



Step 7: Figure your net income

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Rows 47-53 show calculations for net income.

Step 8: Figure the taxes and pass-through withholding you owe

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Rows 54-62 show calculations for taxes and withholding.

Step 9: Figure your refund or balance due

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Rows 63-72 show calculations for refund or balance due.

Special Note - Enter the amount of your payment on the top of Page 1 in the space provided.

Step 10: Sign below - 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.

Form for signing and providing preparer information. Includes fields for Signature of partner, Date, Title, Phone, Print/Type paid preparer's name, Paid preparer's signature, Date, Firm's name, Firm's address, Firm's FEIN, and Firm's phone.

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



Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

Enter your federal employer identification number (FEIN).

Read this information first

- You must read the Schedule B instructions and complete Schedule(s) K-1-P and Schedule(s) K-1-P(3) before completing this schedule.
You must complete Section B of Schedule B and provide all the required information for your partners or shareholders before completing Section A of Schedule B.

Note: Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Illinois Department of Revenue. You may also be required to submit further information to support your filing.

Section A: Total members' information (from Schedule(s) K-1-P and Schedule B, Section B)



Before completing this section you must first complete Schedule(s) K-1-P, Schedule(s) K-1-P(3) and Schedule B, Section B. You will use the amounts from those schedules when completing this section.

Totals for resident and nonresident partners or shareholders (from Schedule(s) K-1-P and Schedule B, Section B)

- 1 Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members. See instructions. 1
2 Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions. 2
3 Add the amounts shown on Schedule B, Section B, Line E for all partners or shareholders on all pages for which you have checked the box indicating the entity is subject to Illinois replacement tax or an ESOP. Enter the total here. See instructions. 3

Totals for nonresident partners or shareholders only (from Schedule B, Section B)

- 4 Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Line J for your
a. nonresident individual members. See instructions. 4a
b. nonresident estate members. See instructions. 4b
c. partnership and S corporation members. See instructions. 4c
d. nonresident trust members. See instructions. 4d
e. C corporation members. See instructions. 4e
5 Add Line 4a through Line 4e. This is the total pass-through withholding you owe on behalf of all your nonresident partners or shareholders. This amount should match the total amount from Schedule B, Section B, Line J for all nonresident partners or shareholders on all pages. Enter the total here and on Form IL-1065 (Form IL-1065-X), Line 59, or Form IL-1120-ST (Form IL-1120-ST-X), Line 59. See instructions. 5
6 Enter the total pass-through entity tax credit paid on all pages of Schedule B, Section B, Line K. 6
7 Enter the total pass-through entity tax credit received and distributed on all pages of Schedule B, Section B, Line L. 7

Attach all pages of Schedule B, Section B behind this page.



Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

Enter your federal employer identification number (FEIN).

Section B: Members' information (See instructions before completing.)

	Member 1	Member 2	Member 3	Member 4
A Name	_____	_____	_____	_____
C/O	_____	_____	_____	_____
Address 1	_____	_____	_____	_____
Address 2	_____	_____	_____	_____
City	_____	_____	_____	_____
State, ZIP	_____	_____	_____	_____
B Partner or Shareholder	_____	_____	_____	_____
C SSN/FEIN	_____	_____	_____	_____
D Subject to Illinois replacement tax or an ESOP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E Member's distributable amount of base income or loss	_____	_____	_____	_____
F Excluded from pass-through withholding	_____	_____	_____	_____
G Share of Illinois income subject to pass-through withholding	_____	_____	_____	_____
H Pass-through withholding before credits	_____	_____	_____	_____
I Distributable share of credits	_____	_____	_____	_____
J Pass-through withholding amount	_____	_____	_____	_____
K PTE tax credit paid to members	_____	_____	_____	_____
L PTE tax credit received and distributed to members	_____	_____	_____	_____

Note If you have more members than space provided, attach additional copies of this page as necessary.