

Illinois Department of Revenue Amended Corporation Income and IL-1118A-RE Replacement Tax Return for Royalty Election

For years ending **BEFORE** December 31, 1999

	Check one: For calendar year 19 Other year beginning, 19, en	nding , 19	·	
Ste	ep 1: Provide the following information			
1	Print or type your name, current address, and FEIN.			
		1 1 1-1 1	1 1 1 1	1 1
	Name	Federal employer ider	tification number (FEIN)	-''
		2 Check to indicate	the amended form	with
	In care of	which you are fili	na this form.	
			_	400.14
	Mailing address	☐ Form IL-11202	K-PY ☐ Form IL-1	120-X
	City State ZIP	-		
C+c	on 2. Figure vous corrected base income (loss) allocable to Illi	noio		
	ep 2: Figure your corrected base income (loss) allocable to Illi	11015.	3	
3	Write the business income (loss) from your amended return. (See instructions.)		ა	I
4	Figure your business income apportionment formula. Without the royalty election. (See	e instructions.)		
	1 2	3	4	5
	Total everywhere Within Illinois (cannot be negative) (cannot be negative)	Ratio Column 2 ÷ Column 1		ighted otals
		(carry to six decimal places)		31/98)
	a Property factor - Write the ratio from Column 3 from your amended return.	. X	•166667 = •	
	b Payroll factor - Write the ratio from Column 3 from your amended return.		•166667 = •	
	c Sales factor -			
	Amended amount	_		
	Royalty election	_		
		•X	•666666 = •	
	d Sales factor (Tax years ending on or after 1/1/87 and before 12/31/98.)	4d•		
5	Total. Add Column 3, Lines 4a through 4d.	5		
6	Average.			
	a For tax years ending on or after 1/1/87 and before 12/31/98, if all factors are used, divid	е		
	Line 5 by 4; otherwise, refer to the form instructions for the year you are amending.	6a ₊		
	b For tax years ending 12/31/98 , add Column 5, Lines 4a through 4c.		6b •	
<u></u>	on O. Finance are mediane one (leas) and			
Ste	ep 3: Figure your net income (loss) and	^	В	
	replacement tax change (See instructions.)	As shown on your	B Without	the
		amended return	royalty el	
7	Write the business income (loss) apportionable to Illinois. To compute the amount to writ	۵		
•	in Column B, multiply Line 3 by the average as revised on Line 6a or Line 6b above.	7 l_	7	1
8	Write the nonbusiness income (loss) allocable to Illinois.			'
		8	8	1
9		8l_	8	
	Write the partnership business income (loss) apportionable to Illinois.	9i_	9	
10	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois.	9	9 10	l
10 11	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.)	9 10 11	9 10 11	
10 11 12	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD.	9 10 11 12	9 10 11 12	
10 11 12 13	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.)	9 10 11	9 10 11	
10 11 12 13	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000).	9 10 11 12 13	9 10 11 12 13	
10 11 12 13 14	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption.	9 1 10 1 11 1 12 1 13 1	9 10 11 12 13 14	
10 11 12 13 14	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption. Subtract Line 14 from Line 12. This is your net income.	9	9 10 11 12 13 14 15	
10 11 12 13 14 15 16	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption. Subtract Line 14 from Line 12. This is your net income. Multiply Line 15 by the applicable rate (see instructions). This is your replacement tax.	9	9	
10 11 12 13 14 15 16 17	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption. Subtract Line 14 from Line 12. This is your net income. Multiply Line 15 by the applicable rate (see instructions). This is your replacement tax. Write your recapture of investment credits from Schedule 4255. (See instructions.)	9	9	
10 11 12 13 14 15 16 17 18	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption. Subtract Line 14 from Line 12. This is your net income. Multiply Line 15 by the applicable rate (see instructions). This is your replacement tax. Write your recapture of investment credits from Schedule 4255. (See instructions.) Add Lines 16 and 17. This is your total replacement tax due.	9	9	
10 11 12 13 14 15 16 17 18 19	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption. Subtract Line 14 from Line 12. This is your net income. Multiply Line 15 by the applicable rate (see instructions). This is your replacement tax. Write your recapture of investment credits from Schedule 4255. (See instructions.) Add Lines 16 and 17. This is your total replacement tax due. Write your investment credits from Form IL-477. (See instructions.)	9 10 11 12 13 14 15 16 17 18 1	9 10 11 12 13 14 15 16 17 18	
10 11 12 13 14 15 16 17 18 19	Write the partnership business income (loss) apportionable to Illinois. Add Lines 7 through 9. This is your base income (loss) allocable to Illinois. Write your Illinois net loss deduction (NLD). (See instructions.) Subtract Line 11 from Line 10 (cannot be less than zero). This is your Income after NLD. Write the base income. (See instructions.) Divide Line 10 by Line 13. Multiply the result by \$1,000 (not to exceed \$1,000). This is your standard exemption. Subtract Line 14 from Line 12. This is your net income. Multiply Line 15 by the applicable rate (see instructions). This is your replacement tax. Write your recapture of investment credits from Schedule 4255. (See instructions.) Add Lines 16 and 17. This is your total replacement tax due.	9 10 11 12 13 14 15 16 17 18 1	9 10 11 12 13 14 15 16 17 18	

Ste	p 4: Figure your income tax change and total tax.				_
		Α		В	
		As shown on your amended return		Without the royalty election	
21	Multa the net income from Line 45	04	01	1	
		21 22	_21 _22	I	_
		23	_22 _23	!! !	_
		24i	_ 24		_
		25i	25	<u>-</u>	
		26	26		
27	Write your carryforward of credit for replacement tax paid. (See instructions.)	27	_27		
28	Add Lines 25 through 27. This is your total credits.	28	_28	<u> </u>	
	Subtract Line 28 from Line 24 (cannot be less than zero). This is your net income tax due.			l	
		30		l	
31	Add Lines 29 and 30. This is your total net income and replacement tax due.	31ı	_31	l	
Ste	p 5: Figure your overpayment (See instructions.)				
00	W		00		
	Write the total amount of tax assessed as of December 31, 1998. (See instructions.)		32	I	
აა	Is Line 31, Column A, less than Line 31, Column B? If no, write the amount from Line 31, Column A.				
	If yes, is Line 31, Column A, less than Line 32?				
	If no, write the amount from Line 31, Column A.				
	If yes, is Line 31, Column B, less than Line 32?				
	If no, write the amount from Line 32.				
	If yes, write the amount from Line 31, Column B.				
	This is your minimum tax allowed.		33		
34	Write the total tax from your amended form (see instructions.)		34		
35	Subtract Line 34 from Line 33. If Line 34 is greater than Line 33, write zero on this line.				
	This is your tentative barred refund.			<u> </u>	
	Write the amount of refund due from your amended form (see instructions.)			<u> </u>	
37	Subtract Line 35 from Line 36. (cannot be less than zero.) This is the refund you will rece	eive.	37	l	_
Ste	p 6: Figure your limited Illinois net loss carryforward.				
38	Write the available Illinois net loss deduction (NLD) from your Schedule NLD.		38	1	
	Write the limited losses from the prior year's Form IL-1118A-RE, Step 6, Line 46.		39	' 	_
	Subtract Line 39 from Line 38 (cannot be less than zero.) This is your unlimited NLD ava	ilable.			
	11 If there is an amount on Line 15, Column A, other than zero, write zero on this line. Otherwise, subtract				
	Line 11, Column A, from Line 11, Column B, (cannot be less than zero.) This is your add	itional limited NLD.	41	I	
42	Subtract Line 11, Column B, from Line 11, Column A, (cannot be less than zero.)				
	This is the additional NLD you have used this year.		42	l	
	Add Lines 39 and 41. This is your total limited NLD.			<u> </u>	
44	a If Line 15, Column A, is less than zero, write that amount here as a positive number.	Otherwise, write "0."	44a		
	b If Line 15, Column B, is less than zero, write that amount here as a positive number.				
15	C Subtract Line 44b from Line 44a			l	
	Add Lines 43 and 44c. Subtract Line 42 from Line 45 (cannot be less than zero.) This is your limited Illinois NLD	to carry forward		l	
	Subtract Line 42 from Line 43 (cannot be less than Zero.) This is your limited lillinois NED	to carry lorward.			_
Ste	p 7: Figure your limited replacement tax investment credits ca	arryforward.			
47	Write the available replacement tax investment credits from Form IL-477.		47	I	
	Write the limited investment credits from the prior year's Form IL-1118A-RE, Step 7, Line	e 53.	48	<u> </u>	_
	Subtract Line 48 from Line 47 (cannot be less than zero.) This is your unlimited investment				
	If there is an amount, other than zero, on Line 20, column A, write zero on this line. Other	rwise, subtract Line 19,			
	Column A, from Line 19, Column B (cannot be less than zero.) This is your additional lim	ited investment credits.	50	I	
51	Subtract Line 19, Column B, from Line 19, Column A, (cannot be less than zero.) This is				
	investment credits used this year.		51	l	
	Add Lines 48 and 50. This is your total limited replacement tax investment credits.			<u> </u>	
53	Subtract Line 51 from Line 52 (cannot be less than zero.). This is your limited investment of	redits to carry forward.	53	l	_

Cia	a 0. Figure years limited Cabadula 1000 D income tay avadite commitenced		
Sie	p 8: Figure your limited Schedule 1299-D income tax credits carryforward.		
54	Write the available income tax credits from Schedule 1299-D.	54	I
55	Write the limited income tax credits from the prior year's Form IL-1118A-RE, Step 8, Line 60.	55	
56	Subtract Line 55 from Line 54 (cannot be less than zero.) This is your limited income tax credits available.	56	
57	If there is an amount, other than zero, on Line 29, Column A, write zero on this line. Otherwise, subtract Line 25,		
	Column A, from Line 25, Column B (cannot be less than zero.) This is your additional limited income tax credits.	57	
58	Subtract Line 25, Column B, from Line 25, Column A, (cannot be less than zero.) This is the additional income		
	tax credits used this year.	58	
59	Add lines 55 and 57. This is your total limited income tax credits.	59	
60	Subtract Line 58 from Line 59 (cannot be less than zero.). This is your limited income tax credits to carry forward.	60	
Ste	p 9: Figure your limited credit for replacement tax paid carryforward.		
		•	
	Write the available credit for replacement tax paid carryforward.	61	<u> </u>
62	Write the limited credit for replacement tax paid carryforward from the prior year's Form IL-1118A-RE, Step 9,	00	
CO		62	
63	Subtract Line 62 from Line 61 (cannot be less than zero.) This is your limited credit for replacement tax paid	CO	
C 4	carryforward available.	63	I
04	If there is an amount, other than zero, on Line 29, Column A, write zero on this line. Otherwise, subtract Line 26,		
	Column A, plus Line 27, Column A, from Line 26, Column B, plus Line 27, Column B, (cannot be less than zero.)	64	
GE	This is your additional limited credit for replacement tax paid.	04	I
00	Subtract Line 26, Column B, plus Line 27, Column B, from Line 26, Column A, plus Line 27, Column A, (cannot	65	
66	be less than zero.) This is the additional credit for replacement tax paid used this year.		<u> </u>
	Add lines 62 and 64. This is your total limited credit for replacement tax paid.	66	l
67		67	1
	carry forward.	U/	I

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