



Illinois Department of Revenue 2004 Form IL-1120

Corporation Income and Replacement Tax Return

or fiscal year beginning ____/____/____, 2004, ending ____/____/____, 20____.
Due on or before the 15th day of the 3rd month following the close of the tax year.

Do not write above this line.

Type Name _____
or C/O _____
print Mailing address _____
 City _____ State _____ ZIP _____
 Check the box if your address has changed.

_____-_____-_____-_____-_____-_____-_____-_____-_____-_____-
 Federal employer identification number (FEIN)
 _____-_____-_____-_____-_____-_____-_____-_____-_____-_____-_____-
 Illinois business tax (IBT) number
 This is an Illinois combined unitary return.
 Attach completed Schedule UB.
 Foreign insurer (see instructions)
 Check the box if this is your: First return
 Final return (complete the questions in Part IV)

Are you a member of a group filing a federal consolidated return? yes no If "yes," write the FEIN of the federal parent ____-____-____-____-____-____-____-____-____-____-____-

Part I — Base income or loss

- 1 Write your federal taxable income before FNOLD from the worksheet (See specific instructions for Part I.)
(Attachments required, see General Information, "What attachments do I need?") 1 _____
- 2 Additions (See specific instructions for Part I.)
 - a State, municipal, and other interest income excluded in arriving at Line 1 above 2a _____
 - b Illinois income and replacement tax deducted in arriving at Line 1 above 2b _____
 - c Other additions (specify: _____) 2c _____
- 3 Add Lines 2a through 2c. This is the total of your additions. 3 _____
- 4 Add Lines 1 and 3. This is your total income. 4 _____
- 5 Subtractions (See specific instructions for Part I.)
 - a Interest income from U.S. Treasury and other exempt federal obligations 5a _____
 - b Enterprise Zone Dividend Subtraction from Schedule 1299-B. 5b _____
 - c High Impact Business Dividend Subtraction from Schedule 1299-B. 5c _____
 - d High Impact Business Interest Subtraction from Schedule 1299-B. 5d _____
 - e Contributions to certain job training projects (See specific instructions for Part I.) 5e _____
 - f Other subtractions (specify: _____) 5f _____
- 6 Add Lines 5a through 5f. This is the total of your subtractions. 6 _____
- 7 Subtract Line 6 from Line 4. This is your base income or loss. 7 _____
 If your base income or loss is derived solely inside Illinois, write this amount on Part IV, Line 1.
 If any portion of your base income or loss is derived outside Illinois, write this amount on Part III, Line 1.

Part II — Total tax

- 1 Write the net replacement tax from Part IV, Line 7. 1 _____
- 2 Write the net income tax from Part V, Line 5. 2 _____
- 3 Add Lines 1 and 2. This is your total net income and replacement tax. 3 _____
- 4 a Estimated income and replacement tax payments (Include any 2003 overpayment credited to 2004 income and replacement tax.) 4a _____
 b Income and replacement tax paid with Form IL-505-B (See instructions.) 4b _____
- 5 Add Lines 4a and 4b. This is the total of your payments and credit. 5 _____
- 6 **Overpayment.** Subtract Line 3 from Line 5. 6 _____
 a Write the amount of overpayment to be credited to 2005 estimated tax. 6a _____
- 7 **Tax due.** Subtract Line 5 from Line 3. This is your balance of tax due (see instructions). Pay in full if \$1 or more. 7 _____
 If you attached a completed Form IL-2220, check this box.

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.

Do not write in this box.

Sign here _____ / ____/____ (____) _____
 Signature of authorized officer Date Phone
 _____ / ____/____ _____
 Signature of preparer Date Preparer's SSN, FEIN, or PTIN
 _____ (____) _____
 Preparer firm's name (or yours, if self-employed) Address Phone

Check if self-employed

➤ Mail this return to: Illinois Department of Revenue, P.O. Box 19008, Springfield, IL 62794-9008 ◀

NS TS FI NB ND JI DE BD MC TF IZ JN BE LN UB UD UL UM ME XX PB _____ PZ _____ AL _____ DR _____ ID _____

Part III — Base income or loss allocable to Illinois

Complete Part III only if any portion of your base income or loss is derived outside Illinois.

- 1 Write your base income or loss from Part I, Line 7 1 _____
[Note] If you are making the business income election, check this box and write zero on Part III, Line 2a and Line 7. (See instructions.) -> []
2 a Nonbusiness income or loss included in Part III, Line 1. (Attach Schedule NB.) 2a _____
b Business income or loss from non-unitary partnerships, trusts, and estates included in Part III, Line 1. (See instructions.) 2b _____
3 Add Lines 2a and 2b. This is the total of your subtractions. 3 _____
4 Subtract Line 3 from Line 1. This is your business income or loss. 4 _____
5 Business income apportionment formula. (Insurance companies (I), financial organizations (F), and transportation companies (T) check the appropriate box and see Special Apportionment Formulas instr.) [] I [] F [] T
a Total sales everywhere (cannot be negative) 5a _____
b Total sales within Illinois (cannot be negative) 5b _____
c Divide Line 5b by Line 5a. (Carry to six decimal places.) This is your apportionment factor. 5c . _____
6 Multiply Line 4 by Line 5c. This is your business income or loss apportionable to Illinois. 6 _____
7 Nonbusiness income or loss allocable to Illinois. (Attach Sch. NB.) If you checked the box on Line 2a, write zero here. 7 _____
8 Business income or loss apportionable to Illinois from non-unitary partnerships, trusts, and estates. (See instr.) 8 _____
9 Add Lines 6 through 8. This is your base income or net loss allocable to Illinois. Write here and on Part IV, Line 1. 9 _____

Part IV — Net income and replacement tax

- 1 Write your base income or loss from Part III, Line 9, if applicable; otherwise from Part I, Line 7. 1 _____
2 Illinois net loss deduction (NLD). (Attach Schedule NLD.) Write "0" if Line 1 is zero or negative. 2 _____
3 Subtract Line 2 from Line 1 (cannot be less than zero). This is your net income after NLD. Write the total amount here and on Part V, Line 1. 3 _____
4 a Multiply Line 3 by 2.5% (.025). This is your replacement tax. 4a _____
b Recapture of investment credits from Schedule 4255. (See instructions.) 4b _____
5 Add Lines 4a and 4b. This is your total replacement tax before investment credits. 5 _____
6 Investment credits from Form IL-477. (Attach Form IL-477. See instructions.) 6 _____
7 Subtract Line 6 from Line 5 (cannot be less than zero.) This is your net replacement tax. Write here and on Part II, Line 1. 7 _____

Part V — Income tax

- 1 Write the net income from Part IV, Line 3. 1 _____
2 a Multiply Line 1 by 4.8% (.048). This is your income tax. 2a _____
b Recapture of investment credits from Schedule 4255. (See instructions.) 2b _____
3 Add Lines 2a and 2b. This is your total income tax before credits. 3 _____
4 Write your total income tax credits from Schedule 1299-D. (Attach Schedule 1299-D.) 4 _____
a High Impact Businesses only: Write the amount of your Jobs Tax Credit from Schedule 1299-D. 4a _____
b Write the amount of your High Impact Business Investment Credit from Schedule 1299-D. 4b _____
c Write the amount of your EDGE Tax Credit from Schedule 1299-D. 4c _____
5 Subtract Line 4 from Line 3 (cannot be less than zero). This is your net income tax. Write here and on Part II, Line 2. 5 _____

Part VI — This information must be completed by all taxpayers.

- 1 Check the method of accounting used in preparing this return. [] Cash [] Accrual [] Other (Specify: _____)
2 Write the state where your corporation's trade or business is principally directed or managed. State: _____
3 Write the city and state where your corporation's accounting records are kept. City: _____ State: _____
4 Write the Illinois address of your principal place of business. Address: _____ City: _____ State: IL ZIP: _____
5 Write the date of incorporation and state: Date: ___/___/___ State: _____ Write your principal business activity: _____
6 If this is your final return, complete the date the business was [] discontinued ___/___/___ or [] sold ___/___/___ Write the new owner's name: _____
7 Write the date and amount of all 2004 Illinois estimated income and replacement tax payments made. 1st ___/___/___ \$ _____ 2nd ___/___/___ \$ _____ 3rd ___/___/___ \$ _____ 4th ___/___/___ \$ _____ Credit from 2003 \$ _____ Total \$ _____

