

Do not write in this box.

**Indicate what tax year you are amending:** Tax year beginning \_\_\_/\_\_\_/\_\_\_, ending \_\_\_/\_\_\_/\_\_\_  
**STOP** If you are filing an amended return for tax years ending **before December 31, 2005**, you can not use this form.

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

**Step 1: Provide the following business information**

**A** Write your business name and mailing address. If you have a change, check this box.

Name \_\_\_\_\_

C/O \_\_\_\_\_

Mailing address \_\_\_\_\_

CityStateZip \_\_\_\_\_

**B** Check the box if your business is a  
 Combined return (unitary)  Foreign insurer.

**C** Check the box if you are filing this form **only** to report an increased net loss on Line 37, Column C.

**D** Check this box if you annualized your income on Form IL-2220.

**E** Check this box if Schedule 1299-D is attached

**F** Write your federal employer identification number (FEIN).  
 \_\_\_\_\_ - \_\_\_\_\_

**G** Write your Illinois Business Tax number (IBT).  
 \_\_\_\_\_ - \_\_\_\_\_

**H** Check the applicable box for the type of change being made.  
 NOL  State change  Federal change:  
 If a federal change, check one:  Partial agreed  Finalized  
**If finalized, write the finalization date:** \_\_\_/\_\_\_/\_\_\_  
Month Day Year

**I** If you have completed the following federal forms, check the box and attach them to this return, if you have not previously done so.  
 Federal Schedule 8886  Federal Schedule M-3

**J** Check this box if you are filing a "corrected" return and are making the election to treat all nonbusiness income as business income.

**K** Write your Illinois corporate file (charter) number.  
 \_\_\_\_\_

**Step 2: Explain the changes on this return**

Attach remittance payable to "Illinois Department of Revenue" here.

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

	A As originally reported or adjusted	B Net change increase or decrease	C Corrected amount
<b>1</b> Federal Taxable Income from U.S. Form 1120.	1 _____	_____	<b>1</b> _____
<b>2</b> Net operating loss deduction from U.S. Form 1120.	2 _____	_____	<b>2</b> _____
<b>3</b> State, municipal, and other interest income excluded from Line 1.	3 _____	_____	<b>3</b> _____
<b>4</b> Illinois income and replacement tax deducted in arriving at Line 1.	4 _____	_____	<b>4</b> _____
<b>5</b> Illinois Bonus Depreciation addition (Form IL-4562).	5 _____	_____	<b>5</b> _____
<b>6</b> Related Party Expense addition (Schedule 80/20).	6 _____	_____	<b>6</b> _____
<b>7</b> Distributive Share of Additions (Schedule K-1-P or K-1-T).	7 _____	_____	<b>7</b> _____
<b>8</b> Other additions (Illinois Schedule M for businesses).	8 _____	_____	<b>8</b> _____
<b>9</b> Add Lines 1 through 8. This is your total income or loss.	9 _____	_____	<b>9</b> _____

	A	B	C
	As originally reported or adjusted	Net change increase or decrease	Corrected amount
<b>10</b> Write the amounts of income or loss from Line 9	<b>10</b> _____	_____	<b>10</b> _____
<b>Step 4: Figure your base income or loss</b>			
<b>11</b> Federally-taxed refund of Illinois income and replacement tax.	<b>11</b> _____	_____	<b>11</b> _____
<b>12</b> Interest income from U.S. Treasury and exempt federal obligations.	<b>12</b> _____	_____	<b>12</b> _____
<b>13</b> Enterprise Zone Dividend subtraction (Schedule 1299-B).	<b>13</b> _____	_____	<b>13</b> _____
<b>14</b> Enterprise Zone Interest subtraction (Schedule 1299-B).	<b>14</b> _____	_____	<b>14</b> _____
<b>15</b> High Impact Business Dividend subtraction (Schedule 1299-B).	<b>15</b> _____	_____	<b>15</b> _____
<b>16</b> High Impact Business Interest subtraction (Schedule 1299-B).	<b>16</b> _____	_____	<b>16</b> _____
<b>17</b> Contribution Subtraction (Schedule 1299-B).	<b>17</b> _____	_____	<b>17</b> _____
<b>18</b> Contribution to certain job training programs.	<b>18</b> _____	_____	<b>18</b> _____
<b>19</b> Foreign dividend subtraction (Schedule J).	<b>19</b> _____	_____	<b>19</b> _____
<b>20</b> Illinois Bonus Depreciation subtraction ( Form IL-4562).	<b>20</b> _____	_____	<b>20</b> _____
<b>21</b> Related-Party Expenses subtraction (Schedule 80/20).	<b>21</b> _____	_____	<b>21</b> _____
<b>22</b> Distributive share of subtractions (Schedules K-1-P or K-1-T).	<b>22</b> _____	_____	<b>22</b> _____
<b>23</b> Other subtractions (Schedule M for IL-1120 filers).	<b>23</b> _____	_____	<b>23</b> _____
<b>24</b> Total subtractions. Add Lines 11 through 23.	<b>24</b> _____	_____	<b>24</b> _____
<b>25</b> Base income or net loss. Subtract Line 24 from Line 10.	<b>25</b> _____	_____	<b>25</b> _____
<b>If the amount on Line 25 is derived inside and outside Illinois, complete Step 5. Otherwise, go to Step 6.</b>			
<b>Step 5: Figure your income allocable to Illinois</b>			
<b>26</b> Nonbusiness income or loss (Schedule NB).	<b>26</b> _____	_____	<b>26</b> _____
<b>27</b> Non-unitary partnership business income or loss included in Line 25.	<b>27</b> _____	_____	<b>27</b> _____
<b>28</b> Add Lines 26 and 27.	<b>28</b> _____	_____	<b>28</b> _____
<b>29</b> Business income or loss. Subtract Line 28 from Line 25.	<b>29</b> _____	_____	<b>29</b> _____
<b>30</b> Total sales everywhere (this amount cannot be negative).	<b>30</b> _____	_____	<b>30</b> _____
<b>31</b> Total sales inside Illinois (this amount cannot be negative).	<b>31</b> _____	_____	<b>31</b> _____
<b>32</b> Apportionment Factor. Divide Line 31 by Line 30.	<b>32</b> _____	_____	<b>32</b> _____
<b>33</b> Business income or loss apportionable to Illinois. Multiply Line 29 by Line 32.	<b>33</b> _____	_____	<b>33</b> _____
<b>34</b> Nonbusiness income or loss allocable to Illinois (Sch. NB).	<b>34</b> _____	_____	<b>34</b> _____
<b>35</b> Non-unitary partnership business income or loss apportionable to Illinois.	<b>35</b> _____	_____	<b>35</b> _____
<b>36</b> Base income or net loss allocable to Illinois. Add Lines 33 through 35.	<b>36</b> _____	_____	<b>36</b> _____
<b>Step 6: Figure your net income</b>			
<b>37</b> Base income or net loss from Line 25 or Line 36.	<b>37</b> _____	_____	<b>37</b> _____
<b>38</b> Illinois net loss deduction (Schedule NLD or UB/NLD). If Line 37 is zero or a negative amount, write "0."	<b>38</b> _____	_____	<b>38</b> _____
<b>39</b> Net income. Subtract Line 38 from Line 37.	<b>39</b> _____	_____	<b>39</b> _____
<b>Step 7: Figure your net replacement tax</b>			
<b>40</b> Replacement Tax. Multiply Line 39 by 2.5% (.025).	<b>40</b> _____	_____	<b>40</b> _____
<b>41</b> Recapture of investment credits (Schedule 4255).	<b>41</b> _____	_____	<b>41</b> _____
<b>42</b> Replacement Tax before credits. Add Lines 40 and 41.	<b>42</b> _____	_____	<b>42</b> _____
<b>43</b> Investment credits (Form IL-477).	<b>43</b> _____	_____	<b>43</b> _____
<b>44</b> Net replacement tax. Subtract Line 43 from Line 42. If negative, write "0."	<b>44</b> _____	_____	<b>44</b> _____

**Step 8: Figure your net income tax**

<b>45</b> Multiply Line 39 by 4.8% (.048).	<b>45</b> _____	<b>45</b> _____
<b>46</b> Recapture of investment credits (Schedule 4255).	<b>46</b> _____	<b>46</b> _____
<b>47</b> Income tax before credits. Add Lines 45 and 46.	<b>47</b> _____	<b>47</b> _____
<b>48</b> Income tax credits (Schedule 1299-D).	<b>48</b> _____	<b>48</b> _____
<b>49</b> Net income tax. Subtract Line 48 from Line 47. If negative, write "0."	<b>49</b> _____	<b>49</b> _____

**Step 9: Figure your refund or balance due**

<b>50</b> Net replacement tax from Line 44.	<b>50</b> _____	<b>50</b> _____
<b>51</b> Net income tax from Line 49.	<b>51</b> _____	<b>51</b> _____
<b>52</b> Total net income and replacement taxes. Add Lines 50 and 51.	<b>52</b> _____	<b>52</b> _____
<b>53</b> Payments		
<b>a</b> Credit from prior year overpayment	<b>a</b> _____	
<b>b</b> Total estimated payments	<b>b</b> _____	
<b>c</b> Form IL-505-B (extension) payment	<b>c</b> _____	
Total payments. Add Lines 53a through 53c.		<b>53</b> _____
<b>54</b> Tax paid with original return (do not include penalties and interest).		<b>54</b> _____
<b>55</b> Subsequent tax payments made since the original return.		<b>55</b> _____
<b>56</b> Total tax paid. Add Lines 53, 54, and 55.		<b>56</b> _____
<b>57</b> Total amount previously refunded and/or credited for the year being amended.		<b>57</b> _____
<b>58</b> Net tax paid. Subtract Line 57 from Line 56.		<b>58</b> _____
<b>59</b> Refund. Subtract Line 52 from Line 58.		<b>59</b> _____
<b>60</b> Tax due. Subtract Line 58 from Line 52.		<b>60</b> _____
<b>61</b> Penalty (See instructions.)		<b>61</b> _____
<b>62</b> Interest (See instructions.)		<b>62</b> _____
<b>63</b> Total balance due. Add Lines 60 through 62.		<b>63</b> _____

**Step 10: 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 preparer	_____ Date	_____ Preparer's Social Security Number of firm's FEIN	
_____ Preparer firm's name (or yours, if self-employed)	_____ Address	_____ Phone	

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

