



Do not write in this box.

Indicate what tax year you are amending: Tax year beginning ___/___/___, ending ___/___/___

Write the amount you are paying.



If you are filing an amended return for tax years ending before December 31, 2007, you can not use this form. For prior years, use the amended return form for that year.

\$ _____

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 _____

City _____ State _____ Zip _____

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 B. []

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

E Check this box if Illinois 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. [] NLD [] 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 Form 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

Table with 3 columns: Description, A (As most recently reported or adjusted), B (Corrected amount). Rows 1-9 detailing income and loss items.

	A As most recently reported or adjusted	B Corrected amount
10 Write the amounts from Line 9	10 _____ _____	10 _____ _____
Step 4: Figure your base income or loss		
11 Federally-taxed refund of Illinois income and replacement tax.	11 _____ _____	11 _____ _____
12 Interest income from U.S. Treasury and exempt federal obligations.	12 _____ _____	12 _____ _____
13 Enterprise Zone or River Edge Redevelopment Zone dividend subtraction (Schedule 1299-B).	13 _____ _____	13 _____ _____
14 Enterprise Zone or River Edge Redevelopment Zone interest subtraction (Schedule 1299-B).	14 _____ _____	14 _____ _____
15 High Impact Business dividend subtraction (Schedule 1299-B).	15 _____ _____	15 _____ _____
16 High Impact Business interest subtraction (Schedule 1299-B).	16 _____ _____	16 _____ _____
17 Contribution subtraction (Schedule 1299-B).	17 _____ _____	17 _____ _____
18 Contribution to certain job training programs.	18 _____ _____	18 _____ _____
19 Foreign dividend subtraction (Schedule J).	19 _____ _____	19 _____ _____
20 Illinois Bonus Depreciation subtraction (Form IL-4562).	20 _____ _____	20 _____ _____
21 Related-Party Expenses subtraction (Schedule 80/20).	21 _____ _____	21 _____ _____
22 Distributive share of subtractions (Schedule K-1-P or K-1-T).	22 _____ _____	22 _____ _____
23 Other subtractions (Schedule M for businesses).	23 _____ _____	23 _____ _____
24 Total subtractions. Add Lines 11 through 23.	24 _____ _____	24 _____ _____
25 Base income or net loss. Subtract Line 24 from Line 10.	25 _____ _____	25 _____ _____

If the amount on Line 25 is derived inside and outside Illinois, complete Step 5. Otherwise, go to Step 6.

Step 5: Figure your income allocable to Illinois

26 Nonbusiness income or loss (Schedule NB).	26 _____ _____	26 _____ _____
27 Non-unitary partnership business income or loss included in Line 25.	27 _____ _____	27 _____ _____
28 Add Lines 26 and 27.	28 _____ _____	28 _____ _____
29 Business income or loss. Subtract Line 28 from Line 25.	29 _____ _____	29 _____ _____
30 Total sales everywhere (this amount cannot be negative).	30 _____ _____	30 _____ _____
31 Total sales inside Illinois (this amount cannot be negative).	31 _____ _____	31 _____ _____
32 Apportionment Factor. Divide Line 31 by Line 30.	32 _____ _____	32 _____ _____
33 Business income or loss apportionable to Illinois. Multiply Line 29 by Line 32.	33 _____ _____	33 _____ _____
34 Nonbusiness income or loss allocable to Illinois (Schedule NB).	34 _____ _____	34 _____ _____
35 Non-unitary partnership business income or loss apportionable to Illinois.	35 _____ _____	35 _____ _____
36 Base income or net loss allocable to Illinois. Add Lines 33 through 35.	36 _____ _____	36 _____ _____

Step 6: Figure your net income

37 Base income or net loss from Line 25 or Line 36.	37 _____ _____	37 _____ _____
38 Illinois net loss deduction (Schedule NLD or UB/NLD). If Line 37 is zero or a negative amount, write "0."	38 _____ _____	38 _____ _____
39 Net income. Subtract Line 38 from Line 37.	39 _____ _____	39 _____ _____

A	B
As most recently reported or adjusted	Corrected amount

Step 7: Figure your net replacement tax

40 Replacement tax. Multiply Line 39 by 2.5% (.025).	40 _____ _____	40 _____ _____
41 Recapture of investment credits (Schedule 4255).	41 _____ _____	41 _____ _____
42 Replacement Tax before credits. Add Lines 40 and 41.	42 _____ _____	42 _____ _____
43 Investment credits (Form IL-477).	43 _____ _____	43 _____ _____
44 Net replacement tax. Subtract Line 43 from Line 42. If negative, write "0."	44 _____ _____	44 _____ _____

Step 8: Figure your net income tax

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

Step 9: Figure your refund or balance due

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

▶ Make your check payable to "Illinois Department of Revenue." ◀
Write the amount of your payment on the top of Page 1 in the space provided.

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 ◀