



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, 2008, 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 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

H 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

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

J 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: Line number, 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 Special 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**  
As most recently reported or adjusted

**B**  
Corrected amount

**Step 7: Figure your net replacement tax**

<b>40</b> Replacement tax. Multiply Line 39 by 2.5% (.025). <b>41</b> Recapture of investment credits (Schedule 4255). <b>42</b> Replacement tax before credits. Add Lines 40 and 41. <b>43</b> Investment credits (Form IL-477). <b>44</b> Net replacement tax. Subtract Line 43 from Line 42. If negative, write "0."	<b>40</b> _____ _____ <b>41</b> _____ _____ <b>42</b> _____ _____ <b>43</b> _____ _____ <b>44</b> _____ _____	<b>40</b> _____ _____ <b>41</b> _____ _____ <b>42</b> _____ _____ <b>43</b> _____ _____ <b>44</b> _____ _____
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**Step 8: Figure your net income tax**

<b>45</b> Income Tax. Multiply Line 39 by 4.8% (.048). <b>46</b> Recapture of investment credits (Schedule 4255). <b>47</b> Income tax before credits. Add Lines 45 and 46. <b>48</b> Income tax credits (Schedule 1299-D). <b>49</b> Net income tax. Subtract Line 48 from Line 47. If negative, write "0."	<b>45</b> _____ _____ <b>46</b> _____ _____ <b>47</b> _____ _____ <b>48</b> _____ _____ <b>49</b> _____ _____	<b>45</b> _____ _____ <b>46</b> _____ _____ <b>47</b> _____ _____ <b>48</b> _____ _____ <b>49</b> _____ _____
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**Step 9: Figure your refund or balance due**

<b>50</b> Net replacement tax from Line 44. <b>51</b> Net income tax from Line 49. <b>52</b> Total net income and replacement taxes. Add Lines 50 and 51. <b>53</b> Payments <b>a</b> Credit from prior year overpayment. <b>b</b> Total estimated payments. <b>c</b> Form IL-505-B (extension) payment. <b>d</b> Pass-through entity payments from Schedule K-1-P or K-1-T. Total payments. Add Lines 53a through 53d. <b>54</b> Tax paid with original return (do not include penalties and interest). <b>55</b> Subsequent tax payments made since the original return. <b>56</b> Total tax paid. Add Lines 53, 54, and 55. <b>57</b> Total amount previously refunded and/or credited for the year being amended. <b>58</b> Net tax paid. Subtract Line 57 from Line 56. <b>59</b> Refund. Subtract Line 52 from Line 58. <b>60</b> Tax due. Subtract Line 58 from Line 52. <b>61</b> Penalty (See instructions.) <b>62</b> Interest (See instructions.) <b>63</b> Total balance due. Add Lines 60 through 62.	<b>50</b> _____ _____ <b>51</b> _____ _____ <b>52</b> _____ _____  <b>a</b> _____ _____ <b>b</b> _____ _____ <b>c</b> _____ _____ <b>d</b> _____ _____  <b>53</b> _____ _____ <b>54</b> _____ _____ <b>55</b> _____ _____ <b>56</b> _____ _____ <b>57</b> _____ _____ <b>58</b> _____ _____ <b>59</b> _____ _____ <b>60</b> _____ _____ <b>61</b> _____ _____ <b>62</b> _____ _____ <b>63</b> _____ _____	<b>50</b> _____ _____ <b>51</b> _____ _____ <b>52</b> _____ _____  <b>53</b> _____ _____ <b>54</b> _____ _____ <b>55</b> _____ _____ <b>56</b> _____ _____ <b>57</b> _____ _____ <b>58</b> _____ _____ <b>59</b> _____ _____ <b>60</b> _____ _____ <b>61</b> _____ _____ <b>62</b> _____ _____ <b>63</b> _____ _____
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**Special Note** **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	

