

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, 2008**, you can not use this form. For prior years, use the amended return form for that year.

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 \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**B**  Check the box if you are a member of a unitary business and write the FEIN of the member filing the Schedule UB, Combined Apportionment for Unitary Business Groups.  
\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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

**D** 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

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

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

**G** Check the box if you are filing this form **only** to report an increased net loss on Line 48, Column B.

**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

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

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

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

	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>1</b> Ordinary income or loss or equivalent from U.S. Schedule K.	<b>1</b> _____	<b>1</b> _____
<b>2</b> Net income or loss from all rental real estate activities.	<b>2</b> _____	<b>2</b> _____
<b>3</b> Net income or loss from other rental activities.	<b>3</b> _____	<b>3</b> _____
<b>4</b> Portfolio income or loss.	<b>4</b> _____	<b>4</b> _____
<b>5</b> Net IRC Section 1231 gain or loss.	<b>5</b> _____	<b>5</b> _____
<b>6</b> All other items of income or loss that were not included in the computation of income or loss on Page 1 of U.S. Form 1120S. Identify: _____	<b>6</b> _____	<b>6</b> _____
<b>7</b> Add Lines 1 through 6. This is your ordinary income.	<b>7</b> _____	<b>7</b> _____

**Step 4: Figure your unmodified base income or loss**

<b>8</b> Charitable Contributions.	<b>8</b> _____	<b>8</b> _____
<b>9</b> Expense deduction under IRC Section 179.	<b>9</b> _____	<b>9</b> _____
<b>10</b> Interest on investment indebtedness.	<b>10</b> _____	<b>10</b> _____
<b>11</b> All other items of expense that were not deducted in the computation of ordinary income or loss on Page 1 of U.S. Form 1120S. Identify: _____	<b>11</b> _____	<b>11</b> _____
<b>12</b> Add Lines 8 through 11.	<b>12</b> _____	<b>12</b> _____
<b>13</b> Subtract Line 12 from Line 7. This is your total unmodified base income or total loss.	<b>13</b> _____	<b>13</b> _____

	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>14</b> Write the amounts from Line 13	14 _____ _____	14 _____ _____
<b>Step 5: Figure your income or loss</b>		
<b>15</b> State, municipal, and other interest income excluded from Line 14.	15 _____ _____	15 _____ _____
<b>16</b> Illinois replacement tax deducted in arriving at Line 14.	16 _____ _____	16 _____ _____
<b>17</b> Illinois Special Depreciation addition (Form IL-4562).	17 _____ _____	17 _____ _____
<b>18</b> Related-Party Expenses addition (Schedule 80/20).	18 _____ _____	18 _____ _____
<b>19</b> Distributive share of additions (Schedule K-1-P or K-1-T).	19 _____ _____	19 _____ _____
<b>20</b> The amount of loss distributable to a shareholder subject to replacement tax (Schedule B).	20 _____ _____	20 _____ _____
<b>21</b> Other additions (Schedule M for businesses).	21 _____ _____	21 _____ _____
<b>22</b> Add Lines 14 through 21. This is your total income or loss.	22 _____ _____	22 _____ _____

**Step 6: Figure your Illinois base income or net loss**

<b>23</b> Interest income from U.S. Treasury and exempt federal obligations.	23 _____ _____	23 _____ _____
<b>24</b> Share of income distributable to a shareholder subject to replacement tax (Schedule B).	24 _____ _____	24 _____ _____
<b>25</b> Expenses incurred in producing certain federally tax-exempt income or credits.	25 _____ _____	25 _____ _____
<b>26</b> Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Schedule 1299-A).	26 _____ _____	26 _____ _____
<b>27</b> Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Schedule 1299-A).	27 _____ _____	27 _____ _____
<b>28</b> High Impact Business Dividend subtraction (Schedule 1299-A).	28 _____ _____	28 _____ _____
<b>29</b> High Impact Business Interest subtraction (Schedule 1299-A).	29 _____ _____	29 _____ _____
<b>30</b> Contribution subtraction (Schedule 1299-A).	30 _____ _____	30 _____ _____
<b>31</b> Illinois Special Depreciation subtraction (Form IL-4562).	31 _____ _____	31 _____ _____
<b>32</b> Related-Party Expenses subtraction (Schedule 80/20).	32 _____ _____	32 _____ _____
<b>33</b> Distributive share of subtractions (Schedules K-1-P or K-1-T).	33 _____ _____	33 _____ _____
<b>34</b> Other subtractions (Schedule M for businesses).	34 _____ _____	34 _____ _____
<b>35</b> Total subtractions. Add Lines 23 through 34.	35 _____ _____	35 _____ _____
<b>36</b> Base income or net loss. Subtract Line 35 from Line 22.	36 _____ _____	36 _____ _____

**If the amount on Line 36 is derived inside and outside Illinois, complete Step 7. Otherwise, go to Step 8.**

**Step 7: Figure your base income allocable to Illinois**

<b>37</b> Nonbusiness income or loss (Schedule NB).	37 _____ _____	37 _____ _____
<b>38</b> Non-unitary partnership business income or loss included in Line 36.	38 _____ _____	38 _____ _____
<b>39</b> Add Lines 37 and 38.	39 _____ _____	39 _____ _____
<b>40</b> Business income or loss. Subtract Line 39 from Line 36.	40 _____ _____	40 _____ _____
<b>41</b> Total sales everywhere (this amount cannot be negative).	41 _____ _____	41 _____ _____
<b>42</b> Total sales inside Illinois (this amount cannot be negative).	42 _____ _____	42 _____ _____
<b>43</b> Apportionment Factor. Divide Line 42 by Line 41.	43 _____ _____	43 _____ _____
<b>44</b> Business income or loss apportionable to Illinois. Multiply Line 40 by Line 43.	44 _____ _____	44 _____ _____
<b>45</b> Nonbusiness income or loss allocable to Illinois (Sch. NB).	45 _____ _____	45 _____ _____
<b>46</b> Non-unitary partnership business income or loss apportionable to Illinois.	46 _____ _____	46 _____ _____
<b>47</b> Base income or net loss allocable to Illinois. Add Lines 44 through 46.	47 _____ _____	47 _____ _____

A	B
As most recently reported or adjusted	Corrected amount

**Step 8: Figure your net income**

48 Base income or net loss from Line 36 or Line 47.	48 _____ _____	48 _____ _____
49 Illinois net loss deduction (Schedule NLD). If Line 48 is zero or a negative amount, write "0."	49 _____ _____	49 _____ _____
50 Net income. Subtract Line 49 from Line 48.	50 _____ _____	50 _____ _____

**Step 9: Figure your net replacement tax**

51 Replacement tax. Multiply Line 50 by 1.5% (.015).	51 _____ _____	51 _____ _____
52 Recapture of investment credits (Schedule 4255).	52 _____ _____	52 _____ _____
53 Replacement tax before investment credits. Add Lines 51 and 52.	53 _____ _____	53 _____ _____
54 Investment credits (Form IL-477).	54 _____ _____	54 _____ _____
55 Net replacement tax. Subtract Line 54 from Line 53. If negative, write "0."	55 _____ _____	55 _____ _____

**Step 10: Figure your refund or balance due**

56 Payments		
a Credit from prior year overpayment.	a _____ _____	
b Form IL-505-B (extension) payment.	b _____ _____	
c Pass-through entity payments from Schedule K-1-P or K-1-T.	c _____ _____	
Total payments. Add Lines 56a through 56c.		56 _____ _____
57 Tax paid with original return (do not include penalties and interest).		57 _____ _____
58 Subsequent tax payments made since the original return.		58 _____ _____
59 Total tax paid. Add Lines 56, 57, and 58.		59 _____ _____
60 Total amount previously refunded and/or credited for the year being amended.		60 _____ _____
61 Net tax paid. Subtract Line 60 from Line 59.		61 _____ _____
62 Refund. Subtract Line 55 from Line 61.		62 _____ _____
63 Tax due. Subtract Line 61 from Line 55.		63 _____ _____
64 Penalty (See instructions.)		64 _____ _____
65 Interest (See instructions.)		65 _____ _____
66 Total balance due. Add Lines 63 through 65.		66 _____ _____

▶ **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 11: 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 or 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** ◀