



Illinois Department of Revenue  
**2009 IL-1120-X**

For tax years ending on or after December 31, 2009

**Amended Corporation  
Income and Replacement  
Tax Return**

Do not write in this box.

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



If you are filing an amended return for tax years ending before December 31, 2009, you cannot 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 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 the 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.  
\_\_\_\_\_

**K** Check the box if you are making a discharge of indebtedness adjustment.

**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 most recently reported or adjusted	B Corrected amount
<b>1</b> Federal taxable income from U.S. Form 1120.	1 _____ .00	1 _____ .00
<b>2</b> Net operating loss deduction from U.S. Form 1120.	2 _____ .00	2 _____ .00
<b>3</b> State, municipal, and other interest income excluded from Line 1.	3 _____ .00	3 _____ .00
<b>4</b> Illinois income and replacement tax deducted in arriving at Line 1.	4 _____ .00	4 _____ .00
<b>5</b> Illinois Special Depreciation addition (Form IL-4562).	5 _____ .00	5 _____ .00
<b>6</b> Related-party expenses addition (Schedule 80/20).	6 _____ .00	6 _____ .00
<b>7</b> Distributive share of additions (Schedule K-1-P or K-1-T).	7 _____ .00	7 _____ .00
<b>8</b> Other additions (Illinois Schedule M for businesses).	8 _____ .00	8 _____ .00
<b>9</b> Add Lines 1 through 8. This is your total income or loss.	9 _____ .00	9 _____ .00





**A**  
As most recently  
reported or adjusted

**B**  
Corrected amount

10 Write the amounts from Line 9 **10** \_\_\_\_\_ **.00** **10** \_\_\_\_\_ **.00**

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

11 Federally-taxed refund of Illinois income and replacement tax. **11** \_\_\_\_\_ **.00** **11** \_\_\_\_\_ **.00**  
 12 Interest income from U.S. Treasury and exempt federal obligations. **12** \_\_\_\_\_ **.00** **12** \_\_\_\_\_ **.00**  
 13 Enterprise Zone or River Edge Redevelopment Zone  
 Dividend subtraction (Schedule 1299-B). **13** \_\_\_\_\_ **.00** **13** \_\_\_\_\_ **.00**  
 14 Enterprise Zone or River Edge Redevelopment Zone  
 Interest subtraction (Schedule 1299-B). **14** \_\_\_\_\_ **.00** **14** \_\_\_\_\_ **.00**  
 15 High Impact Business Dividend subtraction (Schedule 1299-B). **15** \_\_\_\_\_ **.00** **15** \_\_\_\_\_ **.00**  
 16 High Impact Business Interest subtraction (Schedule 1299-B). **16** \_\_\_\_\_ **.00** **16** \_\_\_\_\_ **.00**  
 17 Contribution subtraction (Schedule 1299-B). **17** \_\_\_\_\_ **.00** **17** \_\_\_\_\_ **.00**  
 18 Contribution to certain job training projects. **18** \_\_\_\_\_ **.00** **18** \_\_\_\_\_ **.00**  
 19 Foreign Dividend subtraction (Schedule J). **19** \_\_\_\_\_ **.00** **19** \_\_\_\_\_ **.00**  
 20 Illinois Special Depreciation subtraction (Form IL-4562). **20** \_\_\_\_\_ **.00** **20** \_\_\_\_\_ **.00**  
 21 Related-party expenses subtraction (Schedule 80/20). **21** \_\_\_\_\_ **.00** **21** \_\_\_\_\_ **.00**  
 22 Distributive share of subtractions (Schedule K-1-P or K-1-T). **22** \_\_\_\_\_ **.00** **22** \_\_\_\_\_ **.00**  
 23 Other subtractions (Schedule M for businesses). **23** \_\_\_\_\_ **.00** **23** \_\_\_\_\_ **.00**  
 24 Total subtractions. Add Lines 11 through 23. **24** \_\_\_\_\_ **.00** **24** \_\_\_\_\_ **.00**  
 25 **Base income or net loss.** Subtract Line 24 from Line 10. **25** \_\_\_\_\_ **.00** **25** \_\_\_\_\_ **.00**

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** \_\_\_\_\_ **.00** **26** \_\_\_\_\_ **.00**  
 27 Trust, estate, and non-unitary partnership business income  
 or loss included in Line 25. **27** \_\_\_\_\_ **.00** **27** \_\_\_\_\_ **.00**  
 28 Add Lines 26 and 27. **28** \_\_\_\_\_ **.00** **28** \_\_\_\_\_ **.00**  
 29 Business income or loss. Subtract Line 28 from Line 25. **29** \_\_\_\_\_ **.00** **29** \_\_\_\_\_ **.00**  
 30 Total sales everywhere (this amount cannot be negative). **30** \_\_\_\_\_ **.00** **30** \_\_\_\_\_ **.00**  
 31 Total sales inside Illinois (this amount cannot be negative). **31** \_\_\_\_\_ **.00** **31** \_\_\_\_\_ **.00**  
 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** \_\_\_\_\_ **.00** **33** \_\_\_\_\_ **.00**  
 34 Nonbusiness income or loss allocable to Illinois (Schedule NB). **34** \_\_\_\_\_ **.00** **34** \_\_\_\_\_ **.00**  
 35 Trust, estate, and non-unitary partnership business income  
 or loss apportionable to Illinois. **35** \_\_\_\_\_ **.00** **35** \_\_\_\_\_ **.00**  
 36 **Base income or net loss allocable to Illinois.**  
 Add Lines 33 through 35. **36** \_\_\_\_\_ **.00** **36** \_\_\_\_\_ **.00**

**Step 6: Figure your net income**

37 Base income or net loss from Step 4, Line 25 or Step 5, Line 36. **37** \_\_\_\_\_ **.00** **37** \_\_\_\_\_ **.00**  
 38 Discharge of indebtedness adjustment. See instructions. **38** \_\_\_\_\_ **.00** **38** \_\_\_\_\_ **.00**  
 39 Adjusted base income or net loss. Add Lines 37 and 38. **39** \_\_\_\_\_ **.00** **39** \_\_\_\_\_ **.00**  
 40 Illinois net loss deduction (Schedule NLD or UB/NLD).  
 If Line 39 is zero or a negative amount, write "0". **40** \_\_\_\_\_ **.00** **40** \_\_\_\_\_ **.00**  
 41 **Net income.** Subtract Line 40 from Line 39. **41** \_\_\_\_\_ **.00** **41** \_\_\_\_\_ **.00**



**A**  
As most recently  
reported or adjusted

**B**  
Corrected amount

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

<b>42</b> Replacement tax. Multiply Line 41 by 2.5% (.025).	<b>42</b> _____	<b>42</b> _____
<b>43</b> Recapture of investment credits (Schedule 4255).	<b>43</b> _____	<b>43</b> _____
<b>44</b> Replacement tax before credits. Add Lines 42 and 43.	<b>44</b> _____	<b>44</b> _____
<b>45</b> Investment credits (Form IL-477).	<b>45</b> _____	<b>45</b> _____
<b>46 Net replacement tax.</b> Subtract Line 45 from Line 44. If negative, write "0".	<b>46</b> _____	<b>46</b> _____

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

<b>47</b> Income Tax. Multiply Line 41 by 4.8% (.048).	<b>47</b> _____	<b>47</b> _____
<b>48</b> Recapture of investment credits (Schedule 4255).	<b>48</b> _____	<b>48</b> _____
<b>49</b> Income tax before credits. Add Lines 47 and 48.	<b>49</b> _____	<b>49</b> _____
<b>50</b> Income tax credits (Schedule 1299-D).	<b>50</b> _____	<b>50</b> _____
<b>51 Net income tax.</b> Subtract Line 50 from Line 49. If negative, write "0".	<b>51</b> _____	<b>51</b> _____

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

<b>52</b> Net replacement tax from Line 46.	<b>52</b> _____	<b>52</b> _____
<b>53</b> Net income tax from Line 51.	<b>53</b> _____	<b>53</b> _____
<b>54</b> Total net income and replacement taxes. Add Lines 52 and 53.	<b>54</b> _____	<b>54</b> _____
<b>55</b> Payments		
<b>a</b> Credit from prior year overpayment.	<b>55a</b> _____	
<b>b</b> Total estimated payments.	<b>55b</b> _____	
<b>c</b> Form IL-505-B (extension) payment.	<b>55c</b> _____	
<b>d</b> Pass-through entity payments from Schedule K-1-P or K-1-T.	<b>55d</b> _____	
<b>e</b> Gambling withholding (Form W-2G).	<b>55e</b> _____	
Total payments. Add Lines 55a through 55e.		<b>55</b> _____
<b>56</b> Tax paid with original return (do not include penalties and interest).		<b>56</b> _____
<b>57</b> Subsequent tax payments made since the original return.		<b>57</b> _____
<b>58</b> Total tax paid. Add Lines 55, 56, and 57.		<b>58</b> _____
<b>59</b> Total amount previously refunded and/or credited for the year being amended.		<b>59</b> _____
<b>60</b> Net tax paid. Subtract Line 59 from Line 58.		<b>60</b> _____
<b>61 Refund.</b> Subtract Line 54 from Line 60.		<b>61</b> _____
<b>62 Tax due.</b> Subtract Line 60 from Line 54.		<b>62</b> _____
<b>63</b> Penalty (See instructions.)		<b>63</b> _____
<b>64</b> Interest (See instructions.)		<b>64</b> _____
<b>65</b> Total balance due. Add Lines 62 through 64.		<b>65</b> _____

**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

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