



2009 Form IL-1120

Corporation Income and Replacement Tax Return

Due on or before the 15th day of the 3rd month following the close of the tax year.



If this return is not for calendar year 2009, write your fiscal tax year here.

Tax year beginning ____/____, 2009, ending ____/____/20__

Write the amount you are paying.
\$ _____

Step 1: Provide the following business information

A Write your business name and mailing address.

If you have an address change, or this is a first return, check this box.

Name: _____

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

B Check the box if one of the following apply.

first return final return (If final, write the date ____/____/____)

C If this is a final return because you sold this business, write

the date sold ____/____/____, and the new owner's FEIN.

D Check the box if your business is

Combined return (unitary) Foreign insurer

E If you have completed the following federal forms, check the box and **attach** them to this return.

Federal Form 8886 Federal Schedule M-3

F Special Apportionment Formulas. If you use a special apportionment formula, mark the appropriate box and see Special Apportionment Formula instructions.

Insurance companies Financial organizations
 Transportation companies Broadcasting companies

G Write your federal employer identification no. (FEIN).

_____ - _____

H If you are a member of a group filing a federal consolidated return, write the FEIN of the parent.

_____ - _____

I Write the state and zip code where your accounting records are kept. (Use the two-letter postal abbreviation, **e.g.**, IL, GA, etc.)

_____ State _____ Zip _____

J If you are making the business income election to treat all nonbusiness income as business income, check here and write "0" on Lines 26 and 34.

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

L Check your method of accounting.
 Cash Accrual Other _____

M Check the box if you attached Illinois Schedule 1299-D, Income Tax Credits.

N Write your Illinois corporate file (charter) number.

O Check the box if you are making a Discharge of Indebtedness adjustment.

Step 2: Figure your income or loss

Attach your payment here.	1	Federal taxable income from U.S. Form 1120, Line 30. Attach a copy of your federal return.	1	_____	.00
	2	Net operating loss deduction from U.S. Form 1120, Line 29a. This amount cannot be negative.	2	_____	.00
	3	State, municipal, and other interest income excluded from Line 1.	3	_____	.00
	4	Illinois income and replacement tax deducted in arriving at Line 1.	4	_____	.00
	5	Illinois Special Depreciation addition. Attach Form IL-4562.	5	_____	.00
	6	Related-party expenses additions. Attach Schedule 80/20.	6	_____	.00
	7	Distributive shares of additions. Attach Schedule K-1-P or K-1-T.	7	_____	.00
	8	Other additions. Attach Schedule M (for businesses).	8	_____	.00
	9	Add Lines 1 through 8. This amount is your income or loss.	9	_____	.00



10 Write the amount of your income or loss from Line 9. 10 _____ .00

Step 3: Figure your base income or loss

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



If the amount on Line 25 is derived inside and outside Illinois, complete Step 4; otherwise go to Step 5.

Step 4: Figure your income allocable to Illinois

26	Nonbusiness income or loss. Attach Schedule NB.	26	_____ .00
27	Trusts, estates, and non-unitary partnership business income or loss included in Line 25.	27	_____ .00
28	Add Lines 26 and 27.	28	_____ .00
29	Business income or loss. Subtract Line 28 from Line 25.	29	_____ .00
30	Total sales everywhere. This amount cannot be negative.	30	_____
31	Total sales inside Illinois. This amount cannot be negative.	31	_____
32	Apportionment Factor. Divide Line 31 by Line 30 (carry to six decimal places).	32	_____
33	Business income or loss apportionable to Illinois. Multiply Line 29 by Line 32.	33	_____ .00
34	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	34	_____ .00
35	Trusts, estates, and non-unitary partnership business income or loss apportionable to Illinois.	35	_____ .00
36	Base income or net loss allocable to Illinois. Add Lines 33 through 35.	36	_____ .00

Step 5: Figure your net income

37	Base income or net loss from Step 3, Line 25, or Step 4, Line 36.	37	_____ .00
38	Discharge of Indebtedness adjustment. See instructions.	38	_____ .00
39	Adjusted base income or net loss. Add Lines 37 and 38. See instructions.	39	_____ .00
40	Illinois net loss deduction. Attach Schedule NLD or UB/NLD. If Line 39 is zero or a negative amount, write "0."	40	_____ .00
41	Net income. Subtract Line 40 from Line 39.	41	_____ .00



Step 6: Figure your net replacement tax


42	Replacement tax. Multiply Line 41 by 2.5% (.025).	42	_____	.00
43	Recapture of investment credits. Attach Schedule 4255.	43	_____	.00
44	Replacement tax before credits. Add Lines 42 and 43.	44	_____	.00
45	Investment credits. Attach Form IL-477.	45	_____	.00
46	Net replacement tax. Subtract Line 45 from Line 44. If the amount is negative, write "0".	46	_____	.00

Step 7: Figure your net income tax

47	Income tax. Multiply Line 41 by 4.8% (.048).	47	_____	.00
48	Recapture of investment credits. Attach Schedule 4255.	48	_____	.00
49	Income tax before credits. Add Lines 47 and 48.	49	_____	.00
50	Income tax credits. Attach Schedule 1299-D.	50	_____	.00
51	Net income tax. Subtract Line 50 from Line 49. If the amount is negative, write "0".	51	_____	.00

Step 8: Figure your refund or balance due

52	Net replacement tax from Line 46.	52	_____	.00
53	Net income tax from Line 51.	53	_____	.00
54	Total net income and replacement taxes. Add Lines 52 and 53.	54	_____	.00
55	Underpayment of estimated tax penalty from Form IL-2220 (see instructions).	55	_____	.
56	Total tax and penalty. Add Lines 54 and 55.	56	_____	.00
57	Payments.			
	a Credit from 2008 overpayment.	57a	_____	.00
	b Total estimated payments.	57b	_____	.00
	c Form IL-505-B (extension) payment.	57c	_____	.00
	d Pass-through entity payments. Attach Schedule K-1-P or K-1-T.	57d	_____	.00
	e Gambling Withholding. Attach Form W-2G.	57e	_____	.00
58	Total payments. Add Lines 57a through 57e.	58	_____	.00
59	Overpayment. If Line 58 is greater than Line 56, subtract Line 56 from Line 58.	59	_____	.
60	Amount to be credited to 2010.	60	_____	.00
61	Refund. Subtract Line 60 from Line 59. This is the amount to be refunded.	61	_____	.
62	Tax due. If Line 56 is greater than Line 58, subtract Line 58 from Line 56. This is the amount you owe.	62	_____	.

▶ **Make your check payable to "Illinois Department of Revenue" and attach to the first page of this form** ◀
 **Write the amount of your payment on the top of Page 1 in the space provided.**

Step 9: 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 19008, Springfield, IL 62794-9008** ◀

