

## **Amended Small Business Corporation Replacement** Tax Return

|                           |  | For tax years ending <b>on</b> or <b>atter</b> December 31, 20   | 110                 |          | ux ilotuili   |                     | D          | o not write above this line. |  |
|---------------------------|--|--|---------------------|----------|---|---------------------|------------|------------------------------|--|
| Г                         | Indicate what tax year you are amending: Tax year beginning  |  |                     | , ending |   |                     |            | rite the amount you          |  |
|                           |  |  |                     |          | •   | year                |            | are paying.                  |  |
| S                         | TOP  | you cannot use this form. For prior years, use the amended   |                     |          |   |                     | \$_        |                              |  |
| Ste                       | ep '   | 1: Identify your small business corporation  |                     | Н        | Write your federal  | employe             | r identif  | fication no. (FEIN).         |  |
| Α                         | Wr   | ite your complete legal business name.   |                     |          |   |                     |            |                              |  |
|                           | If y   | ou have a name change check this box.  |                     | -        | Write your Illinois   | corporate           | e file (cl | narter) number.              |  |
|                           | Nar  | ne:  |                     | •        |   | 70. po. a.c.        | · ( · .    |                              |  |
|                           | If v   | If you have an address change check this box and   |                     |          | Check the applica   | ole box fo          | or the tv  | pe of change                 |  |
|                           | complete the following information.  C/O:  Mailing address:  City:  State:  ZIP:  Check the box if you are a member of a unitary business group and write the FEIN of the member filing the Schedule UB, |  |                     |          | being made.   |                     |            | State change                 |  |
|                           |  |  |                     |          | ,   |                     | П          | Federal change               |  |
|                           |  |  |                     |          | If a federal change   | , check o           | one:       | Ü                            |  |
|                           |  |  |                     |          | Partial agreed  |                     |            | Finalized                    |  |
|                           |  |  |                     |          | Write the finaliza  | tion date           | е          |                              |  |
|                           |  |  |                     |          | Attach federal fina   |                     |            |                              |  |
| С                         |  |  |                     |          | Check this box if you are filing  |                     | ling a "c  | corrected" return            |  |
|                           |  |  |                     |          | and making the election to treat all nonbusiness                                  |                     |            | l nonbusiness                |  |
|                           | C  | ombined Apportionment for Unitary Business Groups.   |                     |          | income as busines   |                     |            |                              |  |
| _                         | _  |  |                     | L        | If you have comple  |                     |            |                              |  |
| D                         | Check the box if you are filing this form <b>only</b> to report an increased net   |  |                     |          | check the box and attach them to this return, if you have not previously done so. |                     |            | triis return, ii you         |  |
| _                         |  | n Line 47, Column B.   |                     |          | Federal Form  |                     |            | leral Schedule M-3           |  |
| Е                         |  | Check the box if you attached Form IL-4562.  Check the box if you attached Schedule M.  M Check the box if you are makindebtedness adjustment on I |                     |          |   | ng a discharge of   |            |                              |  |
| F                         | Ch   |  |                     |          | n Line  |                     |            |                              |  |
| G                         | Ch   | eck the box if you attached Schedule 80/20.  |                     |          | Schedule NLD or   | JB/NLD.             | (U.S. F    | Form 982)                    |  |
| A                         | S  | Step 2: Explain the changes on this return   |                     |          |   |                     |            |                              |  |
| ïe.                       |  |  |                     |          |   |                     |            |                              |  |
| Attach your payment here. |  |  |                     |          |   |                     |            |                              |  |
| /mer                      | Step 3: Figure your ordinary income or loss  |  |                     |          | Α   |                     |            | В                            |  |
| r pay                     |  | rop or rigure your eramary moonie or root  |                     |          | As most recently  |                     |            | Corrected                    |  |
| you                       |  |  |                     |          | reported or adjust  | ed                  |            | amount                       |  |
| tach                      | 1  | Ordinary income or loss or equivalent from U.S. Schedule h   | <.                  |          | 1   | <u>•00</u>          |            | •00                          |  |
| ΑĦ                        | 2  |  |                     |          | 2   | <u>•00</u>          |            | •00                          |  |
| A                         | 3  |  |                     |          | 3   | _• <u>00</u>        |            | •00                          |  |
|                           | 4<br>5   | Net IRC Section 1231 gain or loss.   |                     |          | 45  | _ <u>•00</u><br>•00 |            | • <u>00</u>                  |  |
|                           | 6  | All other items of income or loss that were not included in the  | computation         |          | <b>5</b>  |                     | <b>J</b>   | •00                          |  |
|                           |  | of income or loss on Page 1 of U.S. Form 1120S.  |                     |          | 6   | 00                  | 6          | 00                           |  |
|                           | 7  | Identify:<br>Add Lines 1 through 6. This is your ordinary income.  |                     |          | 6<br>7  | _ <u>•00</u><br>•00 |            | • <u>00</u>                  |  |
| <u></u>                   |  |  |                     |          | •   |                     |            |                              |  |
| Su                        |  | 4: Figure your unmodified base income or los   | 5                   |          | 0   | 00                  | 0          | 00                           |  |
|                           | 8<br>9   | Charitable contributions.  Expense deduction under IRC Section 179.  |                     |          | 8<br>9  | _ <u>•00</u>        |            | • <u>00</u>                  |  |
|                           | 10   | Interest on investment indebtedness.   |                     |          | 10  | <u>•00</u>          |            | •00                          |  |
|                           | 11   | All other items of expense that were not deducted in the comp  | outation of ordinar |          |   |                     | 10         | •00                          |  |
|                           | • •  | income or loss on Page 1 of U.S. Form 1120S. Identify:   |                     | -        | 11  | <u>•00</u>          | 11         | •00                          |  |
|                           | 12   |  |                     |          | 12  | •00                 |            | •00                          |  |
|                           | 13   | Subtract Line 12 from Line 7. This is your total unmodified base   | se income           |          |   |                     | 4.5        |                              |  |
|                           |  | or total loss.   |                     |          | 13  | <u>•00</u>          | 13         | <u>•00</u>                   |  |
|                           | Pa   | age 1 of 4   |                     |          |   |                     |            | IL-1120-ST-X (R-12/10        |  |

|          |   |                                       | A               |           | В                |  |
|----------|---|---------------------------------------|-----------------|-----------|------------------|--|
|          |   | As most recently reported or adjusted |                 |           | Corrected amount |  |
| 14       | Write the amounts from Line 13.   | 14                                    | •00             | 14 _      | •00              |  |
| Step     | 5: Figure your income or loss   |                                       |                 |           |                  |  |
| 15       | State, municipal, and other interest income excluded from Line 14.  | 15                                    | •00             | 15 _      | •00              |  |
| 16       | Illinois replacement tax deducted in arriving at Line 14.   | 16                                    | •00             | 16 _      | • <u>00</u>      |  |
| 17       | Illinois special depreciation addition (Form IL-4562).  | 17                                    | <u>•00</u>      | 17 _      | • <u>00</u>      |  |
| 18       | Related-party expenses addition (Schedule 80/20).   | 18                                    | <u>•00</u>      | 18 _      | •00              |  |
| 19       | Distributive share of additions (Schedule(s) K-1-P or K-1-T).   | 19                                    | <u>•00</u>      | 19 _      | • <u>00</u>      |  |
| 20       | The amount of loss distributable to a shareholder subject to  |                                       |                 |           |                  |  |
|          | replacement tax (Schedule B).   | 20                                    |                 |           | <u>•00</u>       |  |
|          | Other additions (Schedule M for businesses).  | 21                                    |                 |           | •00              |  |
| 22       | Add Lines 14 through 21. This is your total income or loss.   | 22                                    | <u>•00</u>      | 22 _      | •00              |  |
| Step     | 6: Figure your Illinois base income or net loss   |                                       |                 |           |                  |  |
|          | Interest income from U.S. Treasury and exempt federal obligations.  Share of income distributable to a shareholder subject to | 23                                    | •00             | 23 _      | •00              |  |
| 24       | replacement tax (Schedule B).   | 24                                    | •00             | 24        | •00              |  |
| 25       | Enterprise Zone or River Edge Redevelopment Zone  |                                       |                 |           |                  |  |
|          | Dividend subtraction (Schedule 1299-A).   | 25                                    | <u>•00</u>      | 25 _      | <u>•00</u>       |  |
| 26       | Enterprise Zone or River Edge Redevelopment Zone  |                                       |                 |           |                  |  |
| 27       | Interest subtraction (Schedule 1299-A).   |                                       | •00             |           | •00              |  |
| 27       | High Impact Business Dividend subtraction (Schedule 1299-A).  High Impact Business Interest subtraction (Schedule 1299-A).    | 27<br>28 _                            |                 |           | • <u>00</u>      |  |
| 28<br>29 | Contribution subtraction (Schedule 1299-A).   | 29                                    |                 |           | • <u>00</u>      |  |
| 30       | Illinois Special Depreciation subtraction (Form IL-4562).   | ·                                     | •00             |           | •00              |  |
| 31       | Related-party expenses subtraction (Schedule 80/20).  | 0.1                                   | •00             |           | •00              |  |
| 32       | Distributive share of subtractions (Schedule(s) K-1-P or K-1-T).  |                                       | •00             |           | •00              |  |
| 33       | Other subtractions (Schedule M for businesses).   | 33                                    |                 |           | •00              |  |
| 34       | Total subtractions. Add Lines 23 through 33.  | 34                                    |                 | 34 _      | •00              |  |
| 35       | Base income or net loss. Subtract Line 34 from Line 22.   |                                       | •00             | 35 _      | •00              |  |
|          | If the amount on Line 35 is derived inside and outside  | le Illinois, c                        | omplete Step 7. | Otherwise | , go to Step 8.  |  |
| -        | 7: Figure your base income allocable to Illinois  |                                       |                 |           |                  |  |
|          | Nonbusiness income or loss (Schedule NB).   | 36                                    | •00             | 36 _      | •00              |  |
| 37       | Trust, estate, and non-unitary partnership business income or loss included in Line 35.                                       | 37                                    | •00             | 37        | •00              |  |
| 38       | Add Lines 36 and 37.  | 38                                    |                 |           | •00              |  |
|          | Business income or loss. Subtract Line 38 from Line 35.   | 39                                    |                 |           | •00              |  |
| 40       |   | 40                                    |                 |           | •00              |  |
| 41       | Total sales inside Illinois (this amount cannot be negative).   | 41                                    |                 |           | •00              |  |
|          | Apportionment factor. Divide Line 41 by Line 40.  |                                       |                 | 42        | •                |  |
|          | Business income or loss apportionable to Illinois.  |                                       |                 |           |                  |  |
|          | Multiply Line 42 by Line 39.  | 43                                    |                 |           | <u>•00</u>       |  |
|          | Nonbusiness income or loss allocable to Illinois (Schedule NB).   | 44                                    | •00             | 44 _      | •00              |  |
| 45       | Trust, estate, and non-unitary partnership business income  | ΛE                                    | 00              | ΛE        | 00               |  |
| 46       | or loss apportionable to Illinois.  Base income or net loss allocable to Illinois.  | 45                                    | <u></u>         | 45        | •00              |  |
|          | Add Lines 43 through 45.  | 46                                    | •00             | 46 _      | •00              |  |

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|         |  |             | A As most recently         | <b>B</b><br>Corrected |                   |  |
|---------|--|-------------|----------------------------|-----------------------|-------------------|--|
| Ster    | 8: Figure your net income  |             | reported or adjusted       |                       | amount            |  |
| -       |  | 47          | 00                         | 47                    | 00                |  |
|         | Base income or net loss from Step 6, Line 35 or Step 7, Line 46.   | _           | •00                        |                       | •00               |  |
| 48      | Discharge of indebtedness adjustment (U.S. Form 982).  |             | •00                        |                       | •00               |  |
| 49      | Adjusted base income or net loss. Add Lines 47 and 48.   | 49 _        | • <u>00</u>                | 49                    | <u>•00</u>        |  |
| 50      | Illinois net loss deduction (Schedule NLD).  If Line 49 is zero or a negative amount, write "0."                 | 50          | •00                        | 50                    | •00               |  |
| 51      | Net income. Subtract Line 50 from Line 49.   | _           | •00                        |                       | •00               |  |
| Ctor    | O. Figure very net replacement toy   |             |                            |                       |                   |  |
| Step    | 9: Figure your net replacement tax   |             |                            |                       |                   |  |
|         | Replacement tax. Multiply Line 51 by 1.5% (.015).  |             | <u>•00</u>                 |                       | • <u>00</u>       |  |
|         | Recapture of investment credits (Schedule 4255).   |             | •00                        |                       | •00               |  |
|         | Replacement tax before investment credits. Add Lines 52 and 53.  |             | •00                        |                       | • <u>00</u>       |  |
|         | Investment credits (Form IL-477).  | 55 _        | •00                        | 55                    | <u>•00</u>        |  |
| 50      | Net replacement tax. Subtract Line 55 from Line 54. Write "0" if this is a negative amount.                      | 56          | •00                        | 56                    | •00               |  |
| <u></u> | 10. Figure very refund on belongs due  |             |                            |                       |                   |  |
| -       | o 10: Figure your refund or balance due  |             |                            |                       |                   |  |
| 57      | Payments   | <b>57</b> 0 | 00                         |                       |                   |  |
|         | a Credit from prior year overpayment.  |             | •00                        |                       |                   |  |
|         | <b>b</b> Form IL-505-B (extension) payment.  |             | •00                        |                       |                   |  |
|         | c Pass-through entity payments. (Schedule(s) K-1-P or K-1-T).  |             | •00                        |                       |                   |  |
|         | d Gambling withholding (Form(s) W-2G).   | 57d _       | <u>•00</u>                 |                       |                   |  |
| 58      | Total payments. Add Lines 57a through 57d.   |             |                            |                       | <u>•00</u>        |  |
| 59      | Tax paid with original return (do not include penalties and interest).   |             |                            |                       | •00               |  |
| 60      | Subsequent tax payments made since the original return.  |             |                            | · ·                   | •00               |  |
| 61      | Total tax paid. Add Lines 58, 59, and 60.  |             |                            | 61                    | •00               |  |
| 62      | Total amount previously refunded and/or credited for the year being whether or not you received the overpayment. | amended     | ,                          | 62                    | • <u>00</u>       |  |
| 63      | Net tax paid. Subtract Line 62 from Line 61.   |             |                            | 63                    | •00               |  |
| 64      | <b>Refund.</b> Subtract Line 56 from Line 63.  |             |                            | 64                    | •00               |  |
| 65      | Tax due. Subtract Line 63 from Line 56.  |             |                            | 65                    | •00               |  |
| 66      | Penalty (See instructions.)  |             |                            | 66                    | •00               |  |
| 67      | Interest (See instructions.)   |             |                            | 67                    | •00               |  |
| 68      | Total balance due. Add Lines 65 through 67.  |             |                            | 68                    | •00               |  |
|         | ► Make your check payable to "Illinois Department of F   | levenue"    | and attach to the first    | page of this          | form.◀            |  |
|         | <u>≣Special</u> Note→ Write the amount of your paymen  | t on the t  | op of Page 1 in the spa    | ce provided           | l.                |  |
| Stor    | o 11: Sign here  |             | <u> </u>                   |                       |                   |  |
| Siel    | o ii. Sigii liele  |             |                            |                       |                   |  |
| l       | Under penalties of perjury, I state that I have examined this return and   | d, to the b | est of my knowledge, it i  | s true, correc        | ct, and complete. |  |
|         | Signature of authorized officer Date   |             | Title                      | ( <u></u><br>Ph       | )one              |  |
|         | Signature of preparer Date   |             | Preparer's Social Security | y Number or firm      | 's FEIN           |  |
|         | Preparer firm's name (or yours, if self-employed)  Address   |             |                            | (                     | )one              |  |
|         | ,  |             |                            |                       |                   |  |

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







Year ending

Month Year

IL Attachment no. 1

| Ste | Step 1: Provide the following information                              |                      |                                |  |  |                                    |  |  |  |  |  |  |
|-----|--|----------------------|--------------------------------|--|--|------------------------------------|--|--|--|--|--|--|
| 1 2 | Write the amount of base income or Write the apportionment factor from | net loss from your F | Form IL-1065 or F              |  | Line 47. <b>1</b>                          |                                    |  |  |  |  |  |  |
| Ste | ep 2: Identify your part   | ners or shar         | eholders.                      | Attach addition  |  | cessary.                           |  |  |  |  |  |  |
|     | A Name and Address   | B SCN ov FFIN        | Partner or<br>Shareholder type | Total amount of base income (loss) distribute (Special Control | Member subject to Illinois replacement tax | Pass-through entity payment amount | Excluded from pass-through entity payments |  |  |  |  |  |
| 1 . | Name and Address   | SSN or FEIN          | (See instructions.)            | (See instr.)   | (See instr.)                               | (See instr.)                       | (See instr.)                               |  |  |  |  |  |
| 2   |  |                      |                                |  | _ 🗆 _                                      |                                    |  |  |  |  |  |  |
|     |  |                      |                                |  |  |                                    |  |  |  |  |  |  |
| 3   |  | _                    |                                |  |  |                                    |  |  |  |  |  |  |
| 4   |  | <br>·                |                                |  | _ 🗆 _                                      |                                    |  |  |  |  |  |  |
| -   |  | <br><br>             |                                |  | _ 🗆 _                                      |                                    |  |  |  |  |  |  |
| 5   |  |                      |                                |  |  |                                    |  |  |  |  |  |  |
| 6   |  |                      |                                |  | _  |                                    |  |  |  |  |  |  |
|     |  | <del></del>          |                                |  | _ 🗆 _                                      |                                    |  |  |  |  |  |  |

IL-1120-ST-X (R-12/10) Schedule B (R-12/10)