



Amended Corporation
Income and Replacement
Tax Return

Do not write above this line.

Indicate what tax year you are amending: Tax year beginning month day year, ending month day year

Write the amount you are paying.
\$



If you are filing an amended return for tax years ending before December 31, 2011, you cannot use this form. For prior years, use the amended return form for that year.

Step 1: Provide the following business information

A Write your complete legal business name. If you have a name change only check this box. Name:

B If you have an address change check this box and complete the following information. C/O: Mailing address: City: State: ZIP:

C Check the box if your business is a Combined return (unitary) Foreign insurer

D Check the box if you are filing this form only to report an increased net loss on Line 35, Column B.

E 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

F Check the box if you attached Illinois Schedule UB.

G Check the box if you attached Illinois Schedule 1299-D.

H Check the box if you attached Form IL-4562.

I Check the box if you attached Illinois Schedule M (for businesses).

J Check the box if you attached Schedule 80/20.

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

L Write your North American Industry Classification System Code (NAICS). See instructions.

M Write your Illinois corporate file (charter) number.

N 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

Write the finalization date Attach your federal finalization to this return.

O Check the box if you are filing Form IL-1120-X on or before the extended due date and are making the election to treat all nonbusiness income as business income.

P Check the box if you are making a discharge of indebtedness adjustment on Line 36, or Schedule NLD or UB/NLD. (U.S Form 982)

Q If you are filing Schedule INL check the box.

R If you annualized your income on Form IL-2220 check the box. (IL-2220)

- Make your check payable to "Illinois Department of Revenue" and attach it here.
Write the amount of your payment on the top of this page in the space provided.
Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016

Attach remittance payable here.

Step 2: Explain the changes on this return



Step 3: Figure your income or loss



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

Step 4: Figure your base income or loss

10 Interest income from U.S. Treasury and exempt federal obligations.	10 <u> </u> .00	10 <u> </u> .00
11 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Schedule 1299-B).	11 <u> </u> .00	11 <u> </u> .00
12 Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Schedule 1299-B).	12 <u> </u> .00	12 <u> </u> .00
13 High Impact Business Dividend subtraction (Schedule 1299-B).	13 <u> </u> .00	13 <u> </u> .00
14 High Impact Business Interest subtraction (Schedule 1299-B).	14 <u> </u> .00	14 <u> </u> .00
15 Contribution subtraction (Schedule 1299-B).	15 <u> </u> .00	15 <u> </u> .00
16 Contribution to certain job training projects.	16 <u> </u> .00	16 <u> </u> .00
17 Foreign Dividend subtraction (Schedule J).	17 <u> </u> .00	17 <u> </u> .00
18 Illinois Special Depreciation subtraction (Form IL-4562).	18 <u> </u> .00	18 <u> </u> .00
19 Related-party expenses subtraction (Schedule 80/20).	19 <u> </u> .00	19 <u> </u> .00
20 Distributive share of subtractions (Schedule(s) K-1-P or K-1-T).	20 <u> </u> .00	20 <u> </u> .00
21 Other subtractions (Schedule M for businesses).	21 <u> </u> .00	21 <u> </u> .00
22 Total subtractions. Add Lines 10 through 21.	22 <u> </u> .00	22 <u> </u> .00
23 Base income or net loss. Subtract Line 22 from Line 9.	23 <u> </u> .00	23 <u> </u> .00

If the amount on Line 23 is derived inside and outside Illinois, complete Step 5. Otherwise, go to Step 6.

Step 5: Figure your income allocable to Illinois

24 Nonbusiness income or loss (Schedule NB).	24 <u> </u> .00	24 <u> </u> .00
25 Trust, estate, and non-unitary partnership business income or loss included in Line 23.	25 <u> </u> .00	25 <u> </u> .00
26 Add Lines 24 and 25.	26 <u> </u> .00	26 <u> </u> .00
27 Business income or loss. Subtract Line 26 from Line 23.	27 <u> </u> .00	27 <u> </u> .00
28 Total sales everywhere (this amount cannot be negative).	28 <u> </u> .00	28 <u> </u> .00
29 Total sales inside Illinois (this amount cannot be negative).	29 <u> </u> .00	29 <u> </u> .00
30 Apportionment factor. Divide Line 29 by Line 28.	30 <u> </u>	30 <u> </u>
31 Business income or loss apportionable to Illinois. Multiply Line 27 by Line 30.	31 <u> </u> .00	31 <u> </u> .00
32 Nonbusiness income or loss allocable to Illinois (Schedule NB).	32 <u> </u> .00	32 <u> </u> .00
33 Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.	33 <u> </u> .00	33 <u> </u> .00
34 Base income or net loss allocable to Illinois. Add Lines 31 through 33.	34 <u> </u> .00	34 <u> </u> .00

**A**

As most recently reported or adjusted

B

Corrected amount

Step 6: Figure your net income

35 Base income or net loss from Step 4, Line 23 or Step 5, Line 34.	35 _____	35 _____
36 Discharge of indebtedness adjustment. (U.S. Form 982) .	36 _____	36 _____
37 Adjusted base income or net loss. Add Lines 35 and 36.	37 _____	37 _____
38 Illinois net loss deduction. If Line 37 is zero or negative, write "0". (Schedule NLD or UB/NLD) .	38 Not applicable for this tax year.	38 Not applicable for this tax year.
39 Net income. Write the amount from Line 37.	39 _____	39 _____

Step 7: Figure your net replacement tax

40 Replacement tax. Multiply Line 39 by 2.5% (.025).	40 _____	40 _____
41 Recapture of investment credits (Schedule 4255) .	41 _____	41 _____
42 Replacement tax before credits. Add Lines 40 and 41.	42 _____	42 _____
43 Investment credits (Form IL-477) .	43 _____	43 _____
44 Net replacement tax. Subtract Line 43 from Line 42. If negative, write "0".	44 _____	44 _____

Step 8: Figure your net income tax

45 Income Tax. Multiply Line 39 by 7% (.07).	45 _____	45 _____
46 Recapture of investment credits (Schedule 4255) .	46 _____	46 _____
47 Income tax before credits. Add Lines 45 and 46.	47 _____	47 _____
48 Income tax credits (Schedule 1299-D) .	48 _____	48 _____
49 Net income tax. Subtract Line 48 from Line 47. If negative, write "0".	49 _____	49 _____

Step 9: Figure your refund or balance due

50 Net replacement tax from Line 44.	50 _____	50 _____
51 Net income tax from Line 49.	51 _____	51 _____
52 Total net income and replacement taxes. Add Lines 50 and 51.	52 _____	52 _____
53a Credit from prior year overpayment.	53a _____	
b Total estimated payments.	53b _____	
c Form IL-505-B (extension) payment.	53c _____	
d Pass-through entity payments (Schedule(s) K-1-P or K-1-T) .	53d _____	
e Gambling withholding (Form(s) W-2G) .	53e _____	
54 Total payments. Add Lines 53a through 53e.		54 _____
55 Tax paid with original return (do not include penalties and interest).		55 _____
56 Subsequent tax payments made since the original return.		56 _____
57 Total tax paid. Add Lines 54, 55, and 56.		57 _____
58 Total amount of previous refunds and credits for the year being amended, whether or not you received the overpayment.		58 _____
59 Net tax paid. Subtract Line 58 from Line 57.		59 _____
60 Refund. Subtract Line 52 from Line 59.		60 _____
61 Tax due. Subtract Line 59 from Line 52.		61 _____
62 Penalty. See instructions.		62 _____
63 Interest. See instructions.		63 _____
64 Total balance due. Add Lines 61 through 63.		64 _____

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
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_____ Signature of preparer	_____ Date	_____ Preparer's Social Security Number or firm's FEIN	
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_____ Preparer firm's name (or yours, if self-employed)	_____ Address	(_____)_____ Phone
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- **Attach corrected supporting documents** to your Form IL-1120-X.
- Failure to attach the required corrected documents will result in the disallowance of the corresponding line item.



If you completed:



<p>Form IL-1120-X</p> <p>Step 1, Line C (unitary) only</p> <p>Step 1, Line C (foreign insurer) only</p> <p>Step 1, Line C (unitary) and (foreign insurer)</p> <p>Step 1, Line N (federal change)</p> <p>Lines 5 and 18</p> <ul style="list-style-type: none"> ● Special Depreciation addition ● Special Depreciation subtraction <p>Lines 6 and 19</p> <ul style="list-style-type: none"> ● Related-party expenses addition ● Related-party expenses subtraction <p>Lines 7 and 20</p> <ul style="list-style-type: none"> ● Distributive share of additions ● Distributive share of subtractions <p>Lines 8 and 21</p> <ul style="list-style-type: none"> ● Other additions ● Other subtractions <p>Lines 11 through 15</p> <ul style="list-style-type: none"> ● Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction ● Enterprise Zone or River Edge Redevelopment Zone Interest subtraction ● High Impact Business Dividend subtraction ● High Impact Business Interest subtraction ● Contributions subtraction <p>Line 17 Foreign Dividend Subtraction</p> <p>Lines 24 and 32</p> <ul style="list-style-type: none"> ● Nonbusiness income or loss ● Nonbusiness income or loss allocable to Illinois <p>Lines 25 and 33</p> <ul style="list-style-type: none"> ● Trusts, estates and non-unitary partnership business income or loss ● Trusts, estates, and non-unitary partnerships business income or loss apportionable to Illinois <p>Line 36 Discharge of Indebtedness adjustment</p> <p>Line 38 Illinois net loss deduction</p> <p>Lines 41 and 46 Recapture of investment credit</p> <p>Line 43 Investment credits</p> <p>Line 48 Income tax credits</p> <p>Line 53d Pass-through entity payments</p> <p>Line 53e Gambling withholding</p>	<ul style="list-style-type: none"> ▶ U.S. 1120-X ▶ U.S. 1139 or federal RAR (if applicable) ▶ Schedule UB ▶ Schedule INS ▶ Schedule UB and Schedule UB/INS ▶ Copy of federal finalization ▶ Form IL-4562 ▶ Schedule 80/20 ▶ Schedule(s) K-1-P or K-1-T ▶ Schedule M and any required support listed on Schedule M ▶ Schedule 1299-B ▶ Illinois Schedule J ▶ U.S. 1120, Schedule C or equivalent ▶ Schedule NB ▶ Schedule(s) K-1-P or K-1-T ▶ Federal Form 982 ▶ Note Check the box on Form IL-1120-X, Step 1, Line P. ▶ Schedule NLD or UB/NLD (for unitary filers) ▶ Schedule 4255 ▶ Form IL-477 ▶ Schedule 1299-D and any required support listed in the Schedule 1299-D instructions. ▶ Note Check the box on Form IL-1120-X, Step 1, Line G. ▶ All Schedules K-1-P and K-1-T you received showing a pass-through entity payment ▶ All copies of Form W-2G
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