



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

Write the amount you are paying.  
 \$ \_\_\_\_\_



If you are filing an amended return for tax years ending **before December 31, 2012**, you cannot use this form. For prior years, use the amended return form for that year.

**Step 1: Identify your small business corporation**

- A** Write your complete legal business name.  
 If you have a name change, check this box.   
 Name: \_\_\_\_\_
- B** Write your mailing address.  
 If you have an address change, check this box.   
 C/O: \_\_\_\_\_  
 Mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
- C** Check this box if you are filing this form **only** to report an increased net loss on Line 49, Column B.
- D** Check this box if you attached Form IL-4562.
- E** Check this box if you attached Schedule M.
- F** Check this box if you attached Schedule 80/20.
- G** Check this box if you attached Schedule 1299-A.
- H** 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.

- I** Write your federal employer identification no. (FEIN).  
 \_\_\_\_\_ - \_\_\_\_\_
- J**  Check this box if you are a member of a unitary business group, and write the FEIN of the member filing the Schedule UB, Combined Apportionment for Unitary Business Groups.  
 \_\_\_\_\_ - \_\_\_\_\_
- K** Write your North American Industry Classification System Code (NAICS). See instructions.  
 \_\_\_\_\_
- L** Write your Illinois corporate file (charter) number.  
 \_\_\_\_\_
- M** Check this box if you are filing Form IL-1120-ST-X before the extended due date and making the election to treat all nonbusiness income as business income.
- N** 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
- O** Check this box if you are making a discharge of indebtedness adjustment on Line 48, or Schedule NLD or UB/NLD. **(U.S. Form 982)**

- ▶ **If you owe tax on Line 68, complete a payment voucher, Form IL-1120-ST-X-V, make your check payable to "Illinois Department of Revenue" and attach them 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**

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

▼  
 Attach your payment and Form IL-1120-ST-X-V 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.	1 <u>          .00</u>	1 <u>          .00</u>
<b>2</b> Net income or loss from all rental real estate activities.	2 <u>          .00</u>	2 <u>          .00</u>
<b>3</b> Net income or loss from other rental activities.	3 <u>          .00</u>	3 <u>          .00</u>
<b>4</b> Portfolio income or loss.	4 <u>          .00</u>	4 <u>          .00</u>
<b>5</b> Net IRC Section 1231 gain or loss.	5 <u>          .00</u>	5 <u>          .00</u>
<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: _____	6 <u>          .00</u>	6 <u>          .00</u>
<b>7</b> Add Lines 1 through 6. This is your ordinary income.	7 <u>          .00</u>	7 <u>          .00</u>

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


<b>8</b> Charitable contributions.	8 <u>          .00</u>	8 <u>          .00</u>
<b>9</b> Expense deduction under IRC Section 179.	9 <u>          .00</u>	9 <u>          .00</u>
<b>10</b> Interest on investment indebtedness.	10 <u>          .00</u>	10 <u>          .00</u>
<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: _____	11 <u>          .00</u>	11 <u>          .00</u>
<b>12</b> Add Lines 8 through 11.	12 <u>          .00</u>	12 <u>          .00</u>
<b>13</b> Subtract Line 12 from Line 7. This is your total unmodified base income or total loss.	13 <u>          .00</u>	13 <u>          .00</u>

**Step 5: Figure your income or loss**

<b>14</b> Write the amounts from Line 13. Unitary filers, see instructions.	14 <u>          .00</u>	14 <u>          .00</u>
<b>15</b> State, municipal, and other interest income excluded from Line 14.	15 <u>          .00</u>	15 <u>          .00</u>
<b>16</b> Illinois replacement tax deducted in arriving at Line 14.	16 <u>          .00</u>	16 <u>          .00</u>
<b>17</b> Illinois special depreciation addition ( <b>Form IL-4562</b> ).	17 <u>          .00</u>	17 <u>          .00</u>
<b>18</b> Related-party expenses addition ( <b>Schedule 80/20</b> )	18 <u>          .00</u>	18 <u>          .00</u>
<b>19</b> Distributive share of additions ( <b>Schedule(s) K-1-P or K-1-T</b> ).	19 <u>          .00</u>	19 <u>          .00</u>
<b>20</b> The amount of loss distributable to a shareholder subject to replacement tax ( <b>Schedule B</b> ).	20 <u>          .00</u>	20 <u>          .00</u>
<b>21</b> Other additions ( <b>Schedule M for businesses</b> ).	21 <u>          .00</u>	21 <u>          .00</u>
<b>22</b> Add Lines 14 through 21. This is your total income or loss.	22 <u>          .00</u>	22 <u>          .00</u>

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

<b>23</b> Interest income from U.S. Treasury and exempt federal obligations.	23 <u>          .00</u>	23 <u>          .00</u>
<b>24</b> Share of income distributable to a shareholder subject to replacement tax ( <b>Schedule B</b> ).	24 <u>          .00</u>	24 <u>          .00</u>
<b>25</b> Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction ( <b>Schedule 1299-A</b> ).	25 <u>          .00</u>	25 <u>          .00</u>
<b>26</b> Enterprise Zone or River Edge Redevelopment Zone Interest subtraction ( <b>Schedule 1299-A</b> ).	26 <u>          .00</u>	26 <u>          .00</u>
<b>27</b> High Impact Business Dividend subtraction ( <b>Schedule 1299-A</b> ).	27 <u>          .00</u>	27 <u>          .00</u>
<b>28</b> High Impact Business Interest subtraction ( <b>Schedule 1299-A</b> ).	28 <u>          .00</u>	28 <u>          .00</u>
<b>29</b> Contribution subtraction ( <b>Schedule 1299-A</b> ).	29 <u>          .00</u>	29 <u>          .00</u>
<b>30</b> Illinois Special Depreciation subtraction ( <b>Form IL-4562</b> ).	30 <u>          .00</u>	30 <u>          .00</u>
<b>31</b> Related-party expenses subtraction ( <b>Schedule 80/20</b> ).	31 <u>          .00</u>	31 <u>          .00</u>
<b>32</b> Distributive share of subtractions ( <b>Schedule(s) K-1-P or K-1-T</b> ).	32 <u>          .00</u>	32 <u>          .00</u>
<b>33</b> Other subtractions ( <b>Schedule M for businesses</b> ).	33 <u>          .00</u>	33 <u>          .00</u>
<b>34</b> Total subtractions. Add Lines 23 through 33.	34 <u>          .00</u>	34 <u>          .00</u>
<b>35</b> <b>Base income or loss.</b> Subtract Line 34 from Line 22.	35 <u>          .00</u>	35 <u>          .00</u>

	<b>A</b> If the amount on Line 35 is derived inside Illinois only, check this box and write the amount from Step 6, Line 35 on Step 8, Line 47. You may not complete Step 7. (You must leave Step 7, Lines 36 through 46 blank.) <input type="checkbox"/>
	<b>B</b> If any portion of the amount on Line 35 is derived outside Illinois, check this box and complete all lines of Step 7. See instructions. <input type="checkbox"/>

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

(Complete only if you checked the box on Line B, above.)

Table with 3 columns: Line number, Description, Column A (As most recently reported or adjusted), and Column B (Corrected amount). Rows 36-46.

**Step 8: Figure your net income**

Table with 3 columns: Line number, Description, Column A, and Column B. Rows 47-51.

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

Table with 3 columns: Line number, Description, Column A, and Column B. Rows 52-56.

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

Table with 3 columns: Line number, Description, Column A, and Column B. Rows 57-68.

**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 lines for authorized officer, preparer, and preparer's Social Security number or firm's FEIN. Includes a checkbox for discussing the return with the preparer.



# Schedule B Partners' or Shareholders' Identification

\_\_\_\_\_/\_\_\_\_\_  
Month Year

Attach to your Form IL-1065 or Form IL-1120-ST

**IL Attachment no. 1**

Write your name as shown on your Form IL-1065 or Form IL-1120-ST.

Write your federal employer identification number (FEIN).

## Step 1: Provide the following information

- 1 Write the amount of base income or net loss from your Form IL-1065 or Form IL-1120-ST, Line 47. **1** \_\_\_\_\_
- 2 Write the apportionment factor from your Form IL-1065 or Form IL-1120-ST, Line 42. **2** \_\_\_\_\_. \_\_\_\_\_

## Step 2: Identify your partners or shareholders. Attach additional sheets if necessary.

	A	B	C	D	E	F	G
	Name and Address	SSN or FEIN	Partner or Shareholder type (See instructions.)	Total amount of base income (loss) distributable (See instr.)	Member subject to Illinois replacement tax (See instr.)	Pass-through entity payment amount (See instr.)	Excluded from pass-through entity payments (See instr.)
<b>1</b>	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
<b>2</b>	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
<b>3</b>	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
<b>4</b>	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
<b>5</b>	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
<b>6</b>	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____

- 7** Add the amounts shown in Column D for partners or shareholders for which you have entered a check mark in Column E. Write the total here. (See instructions.) **7** \_\_\_\_\_