



# 2013 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 2013, write your fiscal tax year here.<br>Tax year beginning _____ 20_____, ending _____ 20_____<br><small>month day year month day year</small> | Write the amount you are paying.<br><br>\$ _____ |
|--|--|

### Step 1: Identify your 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 or this is a first return, check this box.

C/O: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**C** Check the applicable box if one of the following applies.  
 First return  Final return (If final, write the date.               )  
mm dd yyyy

**D** If this is a final return because you sold this business, write the date sold (mm dd yy) \_\_\_\_\_, and the new owner's FEIN. \_\_\_\_\_

**E** Check the box if your business is  
 Combined return (unitary)  Foreign insurer

**F** If you completed the following federal forms, check the box and **attach** them to this return.  
 Federal Form 8886  Federal Schedule M-3

**G 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  Federally regulated exchanges

**H** Check this box if you attached Illinois Schedule UB.

**I** Check this box if you attached Illinois Schedule 1299-D.

**J** Check this box if you attached Form IL-4562.

**K** Check this box if you attached Illinois Schedule M (for businesses).

**L** Check this box if you attached Schedule 80/20.

**M** Write your federal employer identification no. (FEIN).  
\_\_\_\_\_ - \_\_\_\_\_

**N** If you are a member of a group filing a federal consolidated return, write the FEIN of the parent.  
\_\_\_\_\_ - \_\_\_\_\_

**O** Write your North American Industry Classification System Code (NAICS). See instructions.  
\_\_\_\_\_

**P** Write your corporate file (charter) number assigned to you by the Secretary of State.  
\_\_\_\_\_

**Q** Write the city, state, and zip code where your accounting records are kept. (Use the two-letter postal abbreviation, **e.g.**, IL, GA, etc.)  
 \_\_\_\_\_  
City State Zip

**R** If you are making the business income election to treat all nonbusiness income as business income, check this box and write "0" on Lines 24 and 32.

**S** Check your method of accounting.  
 Cash  Accrual  Other \_\_\_\_\_

**T** If you are making a Discharge of Indebtedness adjustment on Schedules NLD or UBNLD, or Form IL-1120, Line 36, check this box and **attach** federal Form 982.

**U** If you are a cooperative with an Illinois net loss modification, check this box and **attach** completed Schedule INL.

**V** If you annualized your income on Form IL-2220, check this box and **attach** Form IL-2220.

▼ ► **If you owe tax on Line 62, complete a payment voucher, Form IL-1120-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.**

► If a payment is **not** enclosed, mail this return to:  
**Illinois Department of Revenue**  
**P.O. Box 19008**  
**Springfield, IL 62794-9008**

► If a payment is enclosed, mail this return to:  
**Illinois Department of Revenue**  
**P.O. Box 19028**  
**Springfield, IL 62794-9028**

▲ Attach your payment and Form IL-1120-V here.

**Step 2: Figure your income or loss**



|   |  |   |       |     |
|---|--|---|-------|-----|
| 1 | Federal taxable income from U.S. Form 1120, Line 30.<br><b>Attach</b> 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. <b>Attach</b> Form IL-4562.                                  | 5 | _____ | .00 |
| 6 | Related-party expenses additions. <b>Attach</b> Schedule 80/20.                                      | 6 | _____ | .00 |
| 7 | Distributive share of additions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.                           | 7 | _____ | .00 |
| 8 | Other additions. <b>Attach</b> Schedule M (for businesses).  | 8 | _____ | .00 |
| 9 | Add Lines 1 through 8. This amount is your income or loss.   | 9 | _____ | .00 |

**Step 3: Figure your base income or loss**

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



- A** If the amount on Line 23 is derived inside Illinois only, check this box and write the amount from Step 3, Line 23 on Step 5, Line 35. You may not complete Step 4. (You must leave Step 4, Lines 24 through 34 blank.)
- B** If any portion of the amount on Line 23 is derived outside Illinois, check this box and complete all lines of Step 4. See instructions. (If you are a unitary filer, you must complete Lines 28 through 30.)

**Step 4: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)

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



**Step 5: Figure your net income**

Table with 2 columns: Line number and Amount. Rows 35-39. Line 38 includes instruction: 'This line may not exceed \$100,000. If Line 37 is zero or a negative amount, write "0."'

**Step 6: Figure your replacement tax after credits**

Table with 2 columns: Line number and Amount. Rows 40-44.

**Step 7: Figure your income tax after credits**

Table with 2 columns: Line number and Amount. Rows 45-49.

**Step 8: Figure your refund or balance due**

Table with 2 columns: Line number and Amount. Rows 50-55. Line 53: 'Total net income and replacement taxes and surcharge. Add Lines 50b, 51b, and 52.'

Table with 2 columns: Line number and Amount. Rows 56-60. Line 56 includes sub-rows a-e for payments.

Form box for Line 61: 'Complete to direct deposit your refund.' Includes fields for Routing Number, Account Number, and checkboxes for Checking or Savings.

Table with 2 columns: Line number and Amount. Row 62: 'Tax due. If Line 55 is greater than Line 57, subtract Line 57 from Line 55.'

**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 lines for authorized officer and preparer, including fields for Date, Title, and Preparer's Social Security number or firm's FEIN.

Check this box if we may discuss this return with the preparer shown in this step. [ ]

Preparer's firm name (or yours, if self-employed), Address, and Phone fields.

- **Attach supporting documents** to your Form IL-1120.
- Failure to attach the required documents will result in the disallowance of the corresponding line item.

**If you completed:**



|  |   |  |
|--|---|--|
| <b>Form IL-1120</b>  | → | U.S. 1120, Pages 1 through 5, or equivalent.   |
| <b>Step 1, Line E (unitary) only</b>   | → | Schedule UB  |
| <b>Step 1, Line E (foreign insurer) only</b>   | → | Schedule INS   |
| <b>Step 1, Line E (unitary) and (foreign insurer)</b>  | → | Schedule UB and Schedule UB/INS  |
| <b>Lines 5 and 18</b>  | → | Form IL-4562   |
| <ul style="list-style-type: none"> <li>● Special Depreciation addition</li> <li>● Special Depreciation subtraction</li> </ul>  |   |  |
| <b>Lines 6 and 19</b>  | → | Schedule 80/20   |
| <ul style="list-style-type: none"> <li>● Related-party expenses addition</li> <li>● Related-party expenses subtraction</li> </ul>  |   |  |
| <b>Lines 7 and 20</b>  | → | Schedule(s) K-1-P or K-1-T   |
| <ul style="list-style-type: none"> <li>● Distributive share of additions</li> <li>● Distributive share of subtractions</li> </ul>  |   |  |
| <b>Lines 8 and 21</b>  | → | Schedule M and any required support listed on Schedule M   |
| <ul style="list-style-type: none"> <li>● Other additions</li> <li>● Other subtractions</li> </ul>  |   |  |
| <b>Lines 11 through 15</b>   | → | Schedule 1299-B  |
| <ul style="list-style-type: none"> <li>● River Edge Redevelopment Zone Dividend subtraction</li> <li>● River Edge Redevelopment Zone Interest subtraction</li> <li>● High Impact Business Dividend subtraction</li> <li>● High Impact Business Interest subtractions</li> <li>● Contributions subtraction</li> </ul> |   |  |
| <b>Line 17</b> Foreign Dividend Subtraction  | → | Illinois Schedule J, <b>and</b> U.S. 1120, Schedule C or equivalent  |
| <b>Lines 24 and 32</b>   | → | Schedule NB  |
| <ul style="list-style-type: none"> <li>● Nonbusiness income or loss</li> <li>● Nonbusiness income or loss allocable to Illinois</li> </ul>   |   |  |
| <b>Lines 25 and 33</b>   | → | Schedule(s) K-1-P or K-1-T   |
| <ul style="list-style-type: none"> <li>● Trusts, estates and non-unitary partnership business income or loss</li> <li>● Trusts, estates, and non-unitary partnerships business income or loss apportionable to Illinois</li> </ul>   |   |  |
| <b>Line 36</b> Discharge of Indebtedness adjustment  | → | Federal Form 982<br><b>Note</b> → Check the box on Form IL-1120, Step 1, Line T.   |
| <b>Line 38</b> Illinois net loss deduction   | → | Schedule NLD or UB/NLD (for unitary filers)  |
| <b>Lines 41 and 46</b> Recapture of investment credit  | → | Schedule 4255  |
| <b>Line 43</b> Investment credits  | → | Form IL-477  |
| <b>Line 48</b> Income tax credits  | → | Schedule 1299-D and any required support listed in the Schedule 1299-D instructions.<br><b>Note</b> → Check the box on Form IL-1120, Step 1, Line I. |
| <b>Lines 50a and 51a</b> Foreign Insurer tax reduction   | → | Schedule INS or Schedule UB/INS  |
| <b>Line 54</b> Underpayment of estimated tax penalty   | → | Form IL-2220<br><b>Note</b> → If you annualized your income on Form IL-2220, Step 6, check the box on Form IL-1120, Step 1, Line V.                  |
| <b>Line 56d</b> Pass-through entity payments   | → | All Schedules K-1-P and K-1-T you <b>received</b> showing a pass-through entity payment  |
| <b>Line 56e</b> Gambling withholding   | → | All copies of Form W-2G  |

