

**Illinois Department of Revenue**  
**2015 IL-990-T-X**  
 For tax years ending on or after December 31, 2015

**Amended Exempt Organization  
 Income and Replacement Tax Return**

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


**If you are filing an amended return for tax years ending before December 31, 2015, you cannot use this form. For prior years, use the amended return form for that year.**

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

**Step 1: Identify your exempt organization**

**A** Enter your complete legal business name.  
 If you have a name change, check this box.   
 Name: \_\_\_\_\_

**B** Enter your mailing address.  
 If you have an address change, check this box.   
 C/O: \_\_\_\_\_  
 Mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**C** Enter your federal employer identification no. (FEIN).  
 \_\_\_\_\_ - \_\_\_\_\_

**D** Check the applicable box for the type of change being made.

State change       Federal change

If a federal change, check one:

Partial agreed       Finalized

**Enter the finalization date** \_\_\_\_\_

**Attach** your federal finalization to this return.

**E** Check this box if you are taxed as a corporation.

**F** Check this box if you are taxed as a trust.


**G** Check this box if Schedule 1299-D is attached.

Attach your payment and Form IL-990-T-X-V here.

**Step 2: Explain the changes on this return** (Attach a separate sheet if necessary.)

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

|  | <b>A</b><br>As most recently reported or adjusted<br>(Whole dollars only) | <b>B</b><br>Corrected amount<br>(Whole dollars only) |
|--|---|--|
| <b>1</b> Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.          | 1 _____ .00   | 1 _____ .00  |
| <b>2</b> Illinois income and replacement tax and surcharge deducted in arriving at Line 1. | 2 _____ .00   | 2 _____ .00  |
| <b>3</b> Base income or loss. Add Lines 1 and 2.   | 3 _____ .00   | 3 _____ .00  |


**A** If the amount on Line 3 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 3, Line 3 on Step 5, Line 12. You may not complete Step 4. (You must leave Step 4, Lines 4 through 11 blank.)

**B** If any portion of the amount on Line 3 is derived outside Illinois, check this box and complete all lines of Step 4. See instructions.

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

|  |              |              |
|--|--------------|--------------|
| <b>4</b> Business income or loss included in Line 3 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.         | 4 _____ .00  | 4 _____ .00  |
| <b>5</b> Business income or loss. Subtract Line 4 from Line 3.   | 5 _____ .00  | 5 _____ .00  |
| <b>6</b> Total sales everywhere. This amount cannot be negative.   | 6 _____ .00  | 6 _____ .00  |
| <b>7</b> Total sales inside Illinois. This amount cannot be negative.  | 7 _____ .00  | 7 _____ .00  |
| <b>8</b> Apportionment Factor. Divide Line 7 by Line 6 (carry to six decimal places).  | 8 _____ .    | 8 _____ .    |
| <b>9</b> Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.   | 9 _____ .00  | 9 _____ .00  |
| <b>10</b> Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions. | 10 _____ .00 | 10 _____ .00 |
| <b>11</b> <b>Base income or loss allocable to Illinois.</b><br>Add Lines 9 and 10.   | 11 _____ .00 | 11 _____ .00 |

**Step 5: Figure your net replacement tax**

|  | A<br>As most recently<br>reported or adjusted | B<br>Corrected<br>amount |
|--|---|--------------------------|
| 12 Net income or loss from Line 3 or Line 11.  | 12 _____ .00                                  | 12 _____ .00             |
| 13 <b>Replacement tax. Corporations:</b> multiply Line 12 by 2.5% (.025);<br><b>Trusts:</b> multiply Line 12 by 1.5% (.015). | 13 _____ .00                                  | 13 _____ .00             |
| 14 Recapture of investment credits. <b>Attach</b> Schedule 4255.   | 14 _____ .00                                  | 14 _____ .00             |
| 15 Replacement tax before investment credits. Add Lines 13 and 14.   | 15 _____ .00                                  | 15 _____ .00             |
| 16 Investment credits. <b>Attach</b> Form IL-477.  | 16 _____ .00                                  | 16 _____ .00             |
| 17 <b>Net replacement tax.</b> Subtract Line 16 from Line 15.<br>If the amount is negative, enter "0."                       | 17 _____ .00                                  | 17 _____ .00             |

**Step 6: Figure your net income tax**

|   |              |              |
|---|--------------|--------------|
| 18 Net income or loss from Line 12.   | 18 _____ .00 | 18 _____ .00 |
| 19 <b>Income tax.</b><br><b>Corporations:</b> multiply Line 18 by 5.25% (.0525).<br><b>Trusts:</b> multiply Line 18 by 3.75% (.0375). | 19 _____ .00 | 19 _____ .00 |
| 20 Recapture of investment credits. <b>Attach</b> Schedule 4255.  | 20 _____ .00 | 20 _____ .00 |
| 21 Income tax before credits. Add Lines 19 and 20.  | 21 _____ .00 | 21 _____ .00 |
| 22 Income tax credits. <b>Attach</b> Schedule 1299-D.   | 22 _____ .00 | 22 _____ .00 |
| 23 <b>Net income tax.</b> Subtract Line 22 from Line 21.<br>If the amount is negative, enter "0."                                     | 23 _____ .00 | 23 _____ .00 |

**Step 7: Figure your refund or balance due**

|   |               |              |
|---|---------------|--------------|
| 24 Net replacement tax from Line 17.  | 24 _____ .00  | 24 _____ .00 |
| 25 Net income tax from Line 23.   | 25 _____ .00  | 25 _____ .00 |
| 26 Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.   | 26 _____ .00  | 26 _____ .00 |
| 27 <b>Total net income and replacement taxes and surcharge.</b><br>Add Lines 24, 25, and 26.                                    | 27 _____ .00  | 27 _____ .00 |
| 28 Payments. See instructions.  |               |              |
| a Credit from prior year overpayments.  | 28a _____ .00 |              |
| b Total estimated payments.   | 28b _____ .00 |              |
| c Form IL-505-B (extension) payment.  | 28c _____ .00 |              |
| d Pass-through withholding payments reported to you on<br>Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T. | 28d _____ .00 |              |
| e Gambling withholding. <b>Attach Form W-2G.</b>  | 28e _____ .00 |              |
| 29 Total payments. Add Lines 28a through 28e.   |               | 29 _____ .00 |
| 30 Tax paid with original return (do not include penalties and interest).   |               | 30 _____ .00 |
| 31 Tax payments made since the original return was filed.   |               | 31 _____ .00 |
| 32 Total tax paid. Add Lines 29, 30, and 31.  |               | 32 _____ .00 |
| 33 Total amount previously refunded and/or credited for the year being amended, whether or not<br>you received the overpayment. |               | 33 _____ .00 |
| 34 Net tax paid. Subtract Line 33 from Line 32.   |               | 34 _____ .00 |
| 35 <b>Overpayment.</b> If Line 34 is greater than Line 27, subtract Line 27 from Line 34.                                       |               | 35 _____ .00 |
| 36 Amount of overpayment from Line 35 to be <b>credited forward.</b> See instructions.  |               | 36 _____ .00 |
| 37 <b>Refund.</b> Subtract Line 36 from Line 35. This is the amount to be refunded.   |               | 37 _____ .00 |
| 38 <b>Tax due.</b> If Line 27 is greater than Line 34, subtract Line 34 from Line 27.   |               | 38 _____ .00 |
| 39 Penalty. See instructions.   |               | 39 _____ .00 |
| 40 Interest. See instructions.  |               | 40 _____ .00 |
| 41 Total balance due. Add Lines 38 through 40.  |               | 41 _____ .00 |

► If you owe tax on Line 41, complete a payment voucher, Form IL-990-T-X-V, make your check payable to "Illinois Department of Revenue" and attach them to the front of this form.

**Special Note** → Enter the amount of your payment on the top of Page 1 in the space provided.

**Step 8: 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 paid preparer _____      | Date _____    | Paid preparer's Social Security number or firm's FEIN _____ |             |
| Paid preparer's firm name _____       | Address _____ | Phone _____   |             |

|  |
|--|
| Check this box if the Department may discuss this return with the paid preparer shown in this step. <input type="checkbox"/> |
|--|