



**Amended Partnership  
 Replacement Tax Return**

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

**STOP** If you are filing an amended return for tax years ending **before December 31, 2016**, 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 partnership**

- 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** Check this box if you are filing this form **only** to report an increased net loss on Line 47, Column B.
- D** Check this box if you are:   
 classified as an investment partnership.  
 classified as a publicly-traded partnership.
- E** 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  
**Enter the finalization date** \_\_\_\_\_  
**Attach** your federal finalization to this return.
- F** Check this box if you are filing Form IL-1065-X before the extended due date and making the election to treat all nonbusiness income as business income.
- G** Enter your federal employer identification no (FEIN).  
 \_\_\_\_\_ - \_\_\_\_\_
- H**  Check this box if you are a member of a unitary business group **and** included on a Schedule UB, Combined Apportionment for Unitary Business Group. Enter the FEIN of the member who prepared the Schedule UB and **attach** it to this return.  
 \_\_\_\_\_ - \_\_\_\_\_
- I** Enter your North American Industry Classification System (NAICS) Code. See instructions.  
 \_\_\_\_\_
- J** If you have completed the following, check the box and **attach** the federal form(s) to this return, if you have not previously done so.   
 Federal Form 8886  Federal Schedule M-3, Part II, Line 10
- K** Check this box if you attached Form IL-4562.
- L** Check this box if you attached Schedule M.
- M** Check this box if you attached Schedule 80/20.
- N** Check this box if you attached Schedule 1299-A.

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

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

	<b>A</b> As most recently reported or adjusted (Whole dollars only)	<b>B</b> Corrected amount (Whole dollars only)
<b>1</b> Ordinary income or loss or equivalent from U.S. Schedule K.	1 _____ .00	1 _____ .00
<b>2</b> Net income or loss from all rental real estate activities.	2 _____ .00	2 _____ .00
<b>3</b> Net income or loss from other rental activities.	3 _____ .00	3 _____ .00
<b>4</b> Portfolio income or loss.	4 _____ .00	4 _____ .00
<b>5</b> Net IRC Section 1231 gain or loss.	5 _____ .00	5 _____ .00
<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 1065 or 1065-B. Identify: _____	6 _____ .00	6 _____ .00
<b>7</b> Add Lines 1 through 6. This is your ordinary income.	7 _____ .00	7 _____ .00

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

<b>8</b> Charitable contributions.	8 _____ .00	8 _____ .00
<b>9</b> Expense deduction under IRC Section 179.	9 _____ .00	9 _____ .00
<b>10</b> Interest on investment indebtedness.	10 _____ .00	10 _____ .00
<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 1065 or 1065-B. Identify: _____	11 _____ .00	11 _____ .00
<b>12</b> Add Lines 8 through 11.	12 _____ .00	12 _____ .00
<b>13</b> Subtract Line 12 from Line 7. This is your total unmodified base income or total loss.	13 _____ .00	13 _____ .00



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



	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>14</b> Enter the amounts from Line 13.	14 <u>          </u> <b>.00</b>	14 <u>          </u> <b>.00</b>
<b>15</b> State, municipal, and other interest income excluded from Line 14.	15 <u>          </u> <b>.00</b>	15 <u>          </u> <b>.00</b>
<b>16</b> Illinois replacement tax deducted in arriving at Line 14.	16 <u>          </u> <b>.00</b>	16 <u>          </u> <b>.00</b>
<b>17</b> Illinois Special Depreciation addition. <b>Attach</b> Form IL-4562.	17 <u>          </u> <b>.00</b>	17 <u>          </u> <b>.00</b>
<b>18</b> Related-party expenses addition. <b>Attach</b> Schedule 80/20.	18 <u>          </u> <b>.00</b>	18 <u>          </u> <b>.00</b>
<b>19</b> Distributive share of additions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	19 <u>          </u> <b>.00</b>	19 <u>          </u> <b>.00</b>
<b>20</b> Guaranteed payments to partners from U.S. Form 1065 or 1065-B.	20 <u>          </u> <b>.00</b>	20 <u>          </u> <b>.00</b>
<b>21</b> The amount of loss distributable to a partner subject to replacement tax. <b>Attach</b> Schedule B.	21 <u>          </u> <b>.00</b>	21 <u>          </u> <b>.00</b>
<b>22</b> Other additions. <b>Attach</b> Schedule M for businesses.	22 <u>          </u> <b>.00</b>	22 <u>          </u> <b>.00</b>
<b>23</b> Add Lines 14 through 22. This is your income or loss.	23 <u>          </u> <b>.00</b>	23 <u>          </u> <b>.00</b>

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

<b>24</b> Interest income from U.S. Treasury and exempt federal obligations.	24 <u>          </u> <b>.00</b>	24 <u>          </u> <b>.00</b>
<b>25</b> August 1, 1969, valuation limitation amount. <b>Attach</b> Schedule F.	25 <u>          </u> <b>.00</b>	25 <u>          </u> <b>.00</b>
<b>26</b> Personal service income or reasonable allowance for compensation of partners.	26 <u>          </u> <b>.00</b>	26 <u>          </u> <b>.00</b>
<b>27</b> Share of income distributable to a partner subject to replacement tax. <b>Attach</b> Schedule B.	27 <u>          </u> <b>.00</b>	27 <u>          </u> <b>.00</b>
<b>28</b> River Edge Redevelopment Zone Dividend subtraction. <b>Attach</b> Schedule 1299-A.	28 <u>          </u> <b>.00</b>	28 <u>          </u> <b>.00</b>
<b>29</b> High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-A.	29 <u>          </u> <b>.00</b>	29 <u>          </u> <b>.00</b>
<b>30</b> Illinois Special Depreciation subtraction. <b>Attach</b> Form IL-4562.	30 <u>          </u> <b>.00</b>	30 <u>          </u> <b>.00</b>
<b>31</b> Related-party expenses subtraction. <b>Attach</b> Schedule 80/20.	31 <u>          </u> <b>.00</b>	31 <u>          </u> <b>.00</b>
<b>32</b> Distributive share of subtractions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	32 <u>          </u> <b>.00</b>	32 <u>          </u> <b>.00</b>
<b>33</b> Other subtractions. <b>Attach</b> Schedule M for businesses.	33 <u>          </u> <b>.00</b>	33 <u>          </u> <b>.00</b>
<b>34</b> Total subtractions. Add Lines 24 through 33.	34 <u>          </u> <b>.00</b>	34 <u>          </u> <b>.00</b>
<b>35 Base income or loss.</b> Subtract Line 34 from Line 23.	35 <u>          </u> <b>.00</b>	35 <u>          </u> <b>.00</b>

	<b>A</b> If the amount on Line 35 is derived inside Illinois only, check this box and enter 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. (If you are a unitary filer, you must complete Lines 40 through 42.) <input type="checkbox"/>

**Step 7: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)

<b>36</b> Nonbusiness income or loss. <b>Attach</b> Schedule NB.	36 <u>          </u> <b>.00</b>	36 <u>          </u> <b>.00</b>
<b>37</b> Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	37 <u>          </u> <b>.00</b>	37 <u>          </u> <b>.00</b>
<b>38</b> Add Lines 36 and 37.	38 <u>          </u> <b>.00</b>	38 <u>          </u> <b>.00</b>
<b>39</b> Business income or loss. Subtract Line 38 from Line 35.	39 <u>          </u> <b>.00</b>	39 <u>          </u> <b>.00</b>
<b>40</b> Total sales everywhere (this amount cannot be negative).	40 <u>          </u> <b>.00</b>	40 <u>          </u> <b>.00</b>
<b>41</b> Total sales inside Illinois (this amount cannot be negative).	41 <u>          </u> <b>.00</b>	41 <u>          </u> <b>.00</b>
<b>42</b> Apportionment factor. Divide Line 41 by Line 40 (carry to six decimal places).	42 <u>          </u> <b>.00</b>	42 <u>          </u> <b>.00</b>
<b>43</b> Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42.	43 <u>          </u> <b>.00</b>	43 <u>          </u> <b>.00</b>
<b>44</b> Nonbusiness income or loss allocable to Illinois. <b>Attach</b> Schedule NB.	44 <u>          </u> <b>.00</b>	44 <u>          </u> <b>.00</b>
<b>45</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.	45 <u>          </u> <b>.00</b>	45 <u>          </u> <b>.00</b>
<b>46 Base income or loss allocable to Illinois.</b> Add Lines 43 through 45.	46 <u>          </u> <b>.00</b>	46 <u>          </u> <b>.00</b>

**Step 8: Figure your net income**



	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>47</b> Base income or net loss from Step 6, Line 35 or Step 7, Line 46.	47 _____ .00	47 _____ .00
<b>48</b> Illinois net loss deduction. <b>Attach</b> Schedule NLD. <b>If Line 47 is zero or negative, enter "0."</b>	48 _____ .00	48 _____ .00
<b>49</b> Income after NLD. Subtract Line 48 from Line 47.	49 _____ .00	49 _____ .00
<b>50</b> Enter the amount from Step 6, Line 35.	50 _____ .00	50 _____ .00
<b>51</b> Divide Line 47 by Line 50. (Carry to six decimal places. Cannot be greater than "1.")	51 _____	51 _____
<b>52</b> Exemption allowance. Multiply Line 51 by \$1,000.	52 _____ .00	52 _____ .00
<b>53 Net income.</b> Subtract Line 52 from Line 49.	53 _____ .00	53 _____ .00

**Step 9: Figure your net replacement tax and pass-through withholding payments you owe**

<b>54</b> Replacement tax. Multiply Line 53 by 1.5% (.015).	54 _____ .00	54 _____ .00
<b>55</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	55 _____ .00	55 _____ .00
<b>56</b> Replacement tax before investment credits. Add Lines 54 and 55.	56 _____ .00	56 _____ .00
<b>57</b> Investment credits. <b>Attach</b> Form IL-477.	57 _____ .00	57 _____ .00
<b>58 Net replacement tax.</b> Subtract Line 57 from Line 56. If negative, enter "0."	58 _____ .00	58 _____ .00
<b>59</b> Pass-through withholding payments you owe on behalf of your members. Enter the amount from Schedule B, Section A, Line 9. See Instructions. <b>Attach</b> Sch. B.	59 _____ .00	59 _____ .00
<b>60 Total net replacement tax and pass-through withholding payments you owe.</b> Add Lines 58 and 59.	60 _____ .00	60 _____ .00

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

<b>61</b> Payments. See instructions.		
<b>a</b> Credit from prior year overpayments.	61a _____ .00	
<b>b</b> Form IL-505-B (extension) payment.	61b _____ .00	
<b>c</b> Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	61c _____ .00	
<b>d</b> Illinois gambling withholding. <b>Attach</b> Form(s) W-2G.	61d _____ .00	
<b>e</b> Form IL-516-I prepayments.	61e _____ .00	
<b>f</b> Form IL-516-B prepayments.	61f _____ .00	
<b>62</b> Total payments. Add Lines 61a through 61f.		62 _____ .00
<b>63</b> Tax paid with original return (do not include penalties and interest).		63 _____ .00
<b>64</b> Tax payments made since the original return was filed.		64 _____ .00
<b>65</b> Total tax paid. Add Lines 62, 63, and 64.		65 _____ .00
<b>66</b> Total amount previously refunded and credited for the year being amended, whether or not you received the overpayment.		66 _____ .00
<b>67</b> Net tax paid. Subtract Line 66 from Line 65.		67 _____ .00
<b>68 Overpayment.</b> If Line 67 is greater than Line 60, subtract Line 60 from Line 67.		68 _____ .00
<b>69</b> Amount of overpayment from Line 68 to be <b>credited forward</b> . See instructions.		69 _____ .00
<b>70 Refund.</b> Subtract Line 69 from Line 68. This is the amount to be refunded.		70 _____ .00
<b>71 Tax due.</b> If Line 60 is greater than Line 67, subtract Line 67 from Line 60.		71 _____ .00
<b>72</b> Penalty. See instructions.		72 _____ .00
<b>73</b> Interest. See instructions.		73 _____ .00
<b>74</b> Total balance due. Add Lines 71 through 73.		74 _____ .00

▶ **If you owe tax on Line 74, complete a payment voucher, Form IL-1065-X-V. Write your FEIN, tax year ending, and "IL-1065-X-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the first page of this form.**

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

**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 of partner _____	Date _____	Title _____	Phone _____	Check this box if the Department may discuss this return with the paid preparer shown in this step. <input type="checkbox"/>
Signature of paid preparer _____	Date _____	Paid preparer's PTIN _____		
Paid preparer's firm name _____	Address _____		Phone _____	

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



Illinois Department of Revenue  
**2016 Schedule B Partners' or Shareholders' Information**

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



Year ending

Month Year

**IL Attachment no. 1**

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

Enter your federal employer identification number (FEIN).



**Read this information first**

- You must read the Schedule B instructions and complete Schedule(s) K-1-P and Schedule(s) K-1-P(3) or Schedule(s) K-1-P(3)-FY before completing this schedule.
- You must complete Section B of Schedule B and provide all the required information for your partners or shareholders before completing Section A of Schedule B.



Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Department. You may also be required to submit further information to support your filing.

**Section A: Total members' information (from Schedule(s) K-1-P and Schedule B, Section B)**



Before completing this section you must first complete Schedule(s) K-1-P, Schedule(s) K-1-P(3) or Schedule(s) K-1-P(3)-FY, and Schedule B, Section B. You will use the amounts from those schedules when completing this section.

**Totals for resident and nonresident partners or shareholders (from Schedule(s) K-1-P and Schedule B, Section B)**

- |          |   |          |  |
|----------|---|----------|--|
| <b>1</b> | Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members. See instructions.   | <b>1</b> |  |
| <b>2</b> | Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P and K-1-P(R&D) for your members. See instructions.  | <b>2</b> |  |
| <b>3</b> | Add the amounts shown on Schedule B, Section B, Column E for all partners or shareholders on all pages for which you have entered a check mark in Column D. Enter the total here. See instructions. | <b>3</b> |  |

**Totals for nonresident partners or shareholders only (from Schedule B, Section B)**

- |          |  |          |  |
|----------|--|----------|--|
| <b>4</b> | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident individual members. See instructions.  | <b>4</b> |  |
| <b>5</b> | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident estate members. See instructions.  | <b>5</b> |  |
| <b>6</b> | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your partnership and S corporation members. See instructions.   | <b>6</b> |  |
| <b>7</b> | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident trust members. See instructions.   | <b>7</b> |  |
| <b>8</b> | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your C corporation members. See instructions.   | <b>8</b> |  |
| <b>9</b> | Add Line 4 through Line 8. This is the total pass-through withholding you owe on behalf of all your nonresident partners or shareholders. This amount should match the total amount from Schedule B, Section B, Column J for all nonresident partners or shareholders on all pages. Enter the total here <b>and</b> on Form IL-1065, Line 59, or Form IL-1120-ST, Line 58. See instructions. | <b>9</b> |  |

**▶ Attach all pages of Schedule B, Section B behind this page.**



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

Enter your federal employer identification number (FEIN).

**Section B: Members' information (See instructions before completing.)**

A	B	C	D	E	F	G	H	I	J
Name and Address	Partner or Shareholder type	SSN or FEIN	Subject to Illinois replacement tax or an ESOP	Member's distributable amount of base income or loss	Excluded from pass-through withholding payments	Share of Illinois income subject to pass-through withholding	Pass-through withholding before credits	Distributable share of credits	Pass-through withholding payment amount
<i>(If Column F is blank, complete Column G through Column J. Otherwise, enter zero in Column G through Column J.)</i>									
<b>1</b> Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
<b>2</b> Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
<b>3</b> Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
<b>4</b> Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
<b>5</b> Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						

**Note** If you have more members than space provided, attach additional copies of this page as necessary.