



Illinois Department of Revenue 2019 IL-1120-ST-X

For tax years ending on or after December 31, 2019



Amended Small Business Corporation Replacement Tax Return

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

Enter the amount you are paying.
\$ _____



If you are filing an amended return for tax years ending **before December 31, 2019**, you may not use this form. For prior years, see instructions to determine the correct form to use.

Step 1: Identify your small business corporation

- 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 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 this box if you attached the Subgroup Schedule.
- I** 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.
- J** Throwback adjustment - see instructions.
- K** Double throwback adjustment - see instructions.
- L** Check this box if you are a 52/53 week filer.

- M** Enter your federal employer identification number (FEIN).
_____ - _____
- N** Check this box if you are a member of a unitary business group, and enter the FEIN of the member who prepared the Schedule UB, Combined Apportionment for Unitary Business Group. **Attach** Schedule UB to this return.
_____ - _____
- O** Enter your North American Industry Classification System (NAICS) Code. See instructions.

- P** Enter your Illinois corporate file (charter) number.

- Q** 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.
- R** 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
- S** 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**)
- T** Check this box if your business activity is protected under Public Law 86-272.



Explain the changes on this return (Attach a separate sheet if necessary.)

Step 2: Figure your ordinary income or loss

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

Step 3: Figure your unmodified base income or loss

8 Charitable contributions.	8 <u> .00</u>	8 <u> .00</u>
9 Expense deduction under IRC Section 179.	9 <u> .00</u>	9 <u> .00</u>
10 Interest on investment indebtedness.	10 <u> .00</u>	10 <u> .00</u>
11 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>
12 Add Lines 8 through 11.	12 <u> .00</u>	12 <u> .00</u>
13 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 4: Figure your income or loss

Table with 3 columns: Line number, Description, and Amount. Rows 14-22. Column A: As most recently reported or adjusted. Column B: Corrected amount.

Step 5: Figure your base income or loss

Table with 3 columns: Line number, Description, and Amount. Rows 23-35. Column A: As most recently reported or adjusted. Column B: Corrected amount.

STOP sign icon. Two checkboxes with instructions: A. If the amount on Line 35 is derived inside Illinois only... B. If any portion of the amount on Line 35 is derived outside Illinois...

Step 6: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

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



Step 7: Figure your net income

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Rows 47-51 show calculations for net income.

Step 8: Figure your net replacement tax, surcharge, and pass-through withholding you owe

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Rows 52-60 show calculations for net replacement tax and surcharges.

Step 9: Figure your refund or balance due

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Rows 61-70 show calculations for payments, overpayment, and tax due.

If you owe tax on Line 70, complete a payment voucher, Form IL-1120-ST-X-V. Write your FEIN, tax year ending, and "IL-1120-ST-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 10: Sign below - 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.

Form for signing and providing preparer information. Includes fields for Signature of authorized officer, Date, Title, Phone, Print/Type paid preparer's name, Paid preparer's signature, Date, Firm's name, Firm's address, Firm's FEIN, and Firm's phone.

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



Illinois Department of Revenue
2019 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) 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) 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)

- | | | | |
|----------|---|----------|--|
| 1 | Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members. See instructions. | 1 | |
| 2 | Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions. | 2 | |
| 3 | 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. | 3 | |

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

- | | | | |
|----------|---|----------|--|
| 4 | 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. | 4 | |
| 5 | 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. | 5 | |
| 6 | 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. | 6 | |
| 7 | 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. | 7 | |
| 8 | 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. | 8 | |
| 9 | 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 and on Form IL-1065 (Form IL-1065-X), Line 60, or Form IL-1120-ST (Form IL-1120-ST-X), Line 59. See instructions. | 9 | |

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

▶ 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	Share of Illinois income subject to pass-through withholding	Pass-through withholding before credits	Distributable share of credits	Pass-through withholding amount
1 Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ ZIP _____			<input type="checkbox"/>						
2 Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ ZIP _____			<input type="checkbox"/>						
3 Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ ZIP _____			<input type="checkbox"/>						
4 Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ ZIP _____			<input type="checkbox"/>						
5 Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ ZIP _____			<input type="checkbox"/>						

(If Column F is blank, complete Column G through Column J. Otherwise, enter zero in Column G through Column J.)

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