

## **Illinois Department of Revenue**

## Amended Corporation Income and Replacement Tax Return For tax years ending on or after December 31, 2021

For tax years ending on or after December 31, 2021										
Indicate what tax year you are amending: Tax year beginning				, ending day vear	Enter the amount you are paying.					
VARNU	If you are filing an amended return for tax years ending before December 31, 2021, you may not use this									
WARINII	form. For prior years, see instructions to determine the correct form to u	ise.			\$					
St	ep 1: Identify your corporation		M	Enter your federal employer ider	ntification number (FEIN					
A	Enter your complete legal business name.  If you have a name change, check this box.  Name:		N	Enter your North American In System (NAICS) Code. See in	-					
В	Enter your mailing address.  If you have an address change, check this box.  C/O:		O P	Enter your Illinois corporate fi  Check the applicable box for t						
С	C/O:  Mailing address:  City:  State:  ZIP:  Check the box and see the instructions if your business is a:			being made. NLD Federal ch If a federal change, check one Partial agreed	State change nange					
D	Unitary Filer (Combined return) Foreign insurer  Check this box if you are filing this form <b>only</b> to report an increased net loss on Line 37, Column B.  If you have completed the following, check the box and <b>attach</b> the fede form(s) to this return, if you have not previously done so.	□ eral	Q	Enter the finalization dateAttach your federal finalizatio Check this box if you are filing on or before the extended du making the election to treat a income as business income.	on to this return. g Form IL-1120-X e date and are					
_	Federal Form 8886 Federal Schedule M-3, Part II, Line 12	_	R	Check this box if you are mak indebtedness adjustment on I federal Form 982 and a detail	Line 36 and attach					
۲	Check this box if you attached Illinois Schedule UB.	Ш	S	If you are filing Schedule INL	_					
G	Check this box if you attached the Subgroup Schedule.	Ц	Т	If you annualized your income Form IL-2220, check this box	· · · · · · · · · · · · · · · · · · ·					
Н	Check this box if you attached Illinois Schedule 1299-D.		U	Check this box if your busines protected under Public Law 8	if your business activity is					
ï	Check this box if you attached Form IL-4562.		٧	<b>.</b>						
v	Check this box if you attached Illinois Schedule M (for businesses).		W	Double throwback adjustment	_					
ı	Check this box if you attached Schedule 80/20.									
	Check this box if you are a 52/53 week filer.	Ш								
Explain the changes on this return (Attach a separate sheet if necessary.):										

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

- If you owe tax on Line 68, complete a payment voucher, Form IL-1120-X-V. Write your FEIN, tax year ending, and "IL-1120-X-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to this page.
- Enter 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



			As most recently reported or adjusted		<b>B</b> Corrected amount	
Step	2: Figure your income or loss		(Whole dollars only)		(Whole dollars only)	
1	Federal taxable income from U.S. Form 1120.	1	•00	1	<u>•00</u>	
2	Net operating loss deduction from U.S. Form 1120.	2	•00		•00	
3	State, municipal, and other interest income excluded from Line 1.		•00		•00	
4	Illinois income and replacement tax and surcharge deducted in					
	arriving at Line 1.	4				
5	Illinois Special Depreciation addition. <b>Attach</b> Form IL-4562.	5	<u> </u>	5	<u>•00</u>	
6	Related-Party Expenses addition. <b>Attach</b> Schedule 80/20.	6			<u>•00</u>	
7	Distributive share of additions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.				<u>•00</u>	
8	Other additions. <b>Attach</b> Illinois Schedule M (for businesses).	8			<u>•00</u>	
9	Add Lines 1 through 8. This is your total income or loss.	9	<u>•00</u>	9	•00	
Step	3: Figure your base income or loss					
10	Interest income from U.S. Treasury and exempt federal obligations.	10	<u> </u>	10	<u>•00</u>	
11	River Edge Redevelopment Zone Dividend subtraction. Attach Sch. 1299-E	3. <b>11</b>		11	<u>00</u>	
12	River Edge Redevelopment Zone Interest subtraction. Attach Sch. 1299-B	3.12		12	<u> </u>	
13	High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-B.	13		13	<u> </u>	
14	High Impact Business Interest subtraction. <b>Attach</b> Schedule 1299-B.			14		
_	Contribution subtraction. <b>Attach</b> Schedule 1299-B.				<u>•00</u>	
16	Contributions to certain job training projects.		<u> </u>		<u>•00</u>	
17	Foreign Dividend subtraction. <b>Attach</b> Schedule J.		<u> </u>		<u>•00</u>	
	Illinois Special Depreciation subtraction. Attach Form IL-4562.		<u> </u>		<u>•00</u>	
19	Related-Party Expenses subtraction. <b>Attach</b> Schedule 80/20.		<u>•00</u>		•00	
20	Distributive share of subtractions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.		•00		•00	
21	Other subtractions. Attach Schedule M (for businesses).		<u>•00</u>		•00	
22	Total subtractions. Add Lines 10 through 21.		•00			
	Base income or loss. Subtract Line 22 from Line 9.				•00	
A If the amount on Line 23 is derived inside Illinois only, check this box and enter 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.)    Note   If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 4.    B If any portion of the amount on Line 23 is derived outside Illinois, or you are a unitary filer, check this box and complete all lines of Step 4. (Do not leave Lines 28 through 30 blank.) See instructions.						
Ste	p 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	<u>00</u>	24	<u>•00</u>	
25	Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB,	0.5	00	0.5	00	
26	S corporations, trusts, or estates. See instructions. Add Lines 24 and 25.	25 26	<u>•00</u>	25 26	•00 •00	
27			•00		•00	
1	Total sales everywhere. This amount cannot be negative.		•00		•00	
29	,		•00		•00	
1	Apportionment factor. Divide Line 29 by Line 28. Round to six decimal places.					
1	Business income or loss apportionable to Illinois.					
	Multiply Line 27 by Line 30.		<u> </u>		<u>•00</u>	
1	Nonbusiness income or loss allocable to Illinois. <b>Attach</b> Schedule NB.	32	<u> </u>	32	<u>•00</u>	
33	Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB,					
	S corporations, trusts, or estates. See instructions.	33	<u>00</u>	33	<u>•00</u>	
34	Base income or loss allocable to Illinois. Add Lines 31 through 33.		<u> </u>		•00	

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Step	5: F	igure your net income		As most red				Corrected
35		se income or net loss from Step 3, Line 23 or Step 4, Line 34.	35	reported or ac	djusted •00	35	;	amount •00
36		charge of indebtedness adjustment. <b>Attach</b> U.S. Form 982.	36					•00
37		usted base income or net loss. Add Lines 35 and 36.	37					•00
38	•	ois net loss deduction. If Line 37 is zero or negative, enter zero.	38					•00
50		eck this box and attach a detailed statement if you have merged losses.	30			50		•00
39		income. Subtract Line 38 from Line 37.	39		<u>•00</u>	39		•00
Step	6: F	igure your replacement tax after credits						
40	Rep	placement tax. Multiply Line 39 by 2.5% (.025).	40		<u>•00</u>	40	)	<u>•00</u>
41	Red	capture of investment credits. Attach Schedule 4255.	41		<u>•00</u>	41	l	<u>•00</u>
42	Rep	placement tax before credits. Add Lines 40 and 41.	42		<u>•00</u>	42	2	<u>•00</u>
43	Inve	estment credits. Attach Form IL-477.	43		<u>•00</u>	43	3	<u>•00</u>
44	Rep	placement tax after credits. Subtract Line 43 from Line 42. If negative, enter zero	o. <b>44</b>	-	<u>•00</u>	44	<u> </u>	<u>•00</u>
Step	7: F	igure your income tax after credits						
45	Inco	ome Tax. Multiply Line 39 by 7.0% (.07).	45		•00	45	5	•00
46	Red	capture of investment credits. Attach Schedule 4255.	46		<u>•00</u>	46	<b>5</b>	•00
47	Inco	ome tax before credits. Add Lines 45 and 46.	47		<u>•00</u>	47	<b>7</b>	<u>•00</u>
48	Inco	ome tax credits. Attach Schedule 1299-D.	48		<u>•00</u>	48	3	<u>•00</u>
49	Inco	ome tax after credits. Subtract Line 48 from Line 47. If negative, enter zero	o. <b>49</b>		<u>•00</u>	49	<b>—</b>	•00
Step	8: F	igure your refund or balance due						
50	Rep	placement tax before reductions. Enter the amount from Line 44.	50		<u>•00</u>	50	)	•00
51	Fore	eign Insurer replacement tax reduction. Attach Schedule INS or UB/INS.	51		<u>•00</u>	51	l	•00
52	Sub	otract Line 51 from Line 50. This is your net replacement tax.	52		<u>•00</u>	52	<u> </u>	<u>•00</u>
53	Net	income tax before reductions. Enter the amount from Line 49.	53		<u>•00</u>	53	3	<u>•00</u>
54	Fore	eign Insurer income tax reduction. Attach Schedule INS or UB/INS.	54		<u>•00</u>	. 54	ــــ	<u>•00</u>
55	Sub	stract Line 54 from Line 53. <b>This is your net income tax.</b>	55		<u>•00</u>	55	5	<u>•00</u>
56		npassionate Use of Medical Cannabis Program Act surcharge. See instructions.	56				<b>.</b>	<u>•00</u>
57		e of assets by gaming licensee surcharge. See instructions.	57		<u>•00</u>	57	<b>7</b>	•00
58		al net income and replacement taxes and surcharges. I Lines 52, 55, 56, and 57.	58		•00	. 58	3	•00
59	Pay	ments. See instructions.						
	а	Credits from previous overpayments.				59a	ı	
		Total payments made before the date this amended return is filed.				59b		• <u>00</u>
		Pass-through withholding reported to you. <b>Attach</b> Schedule(s) K-1-P or K-1				590		•00
		Pass-through entity tax credit reported to you. Attach Schedule(s) K-1-P or	K-1-	·T.		59c		•00
		Illinois income tax withholding. <b>Attach</b> Form(s) W-2G.				59€		•00
60		al payments. Add Lines 59a through 59e.				60		•00
61		viously paid penalty and interest. See instructions.	····	(11)		61		<u>•00</u>
62		al amount of overpayment (including any carryforward or refund) before the the year being amended. See instructions.	filing	of this return	1	62	•	•00
63		I lines 61 and 62.				63		•00
64		tax paid. Subtract Line 63 from Line 60.				64		•00
65		erpayment. If Line 64 is greater than Line 58, subtract Line 58 from Line 64.				65		•00
66		ount of overpayment from Line 65 to be <b>credited forward.</b> See instructions.				66	<b>.</b>	•00
		eck this box and attach a detailed statement if this carryforward is going to a		rent FEIN.		Ш		
		und. Subtract Line 66 from Line 65. This is the amount to be refunded.				67	<b>7</b>	<u>•00</u>
68		due with this amended return. If Line 58 is greater than Line 64, subtract	Line	e 64 from Line	e 58.	68	3	<u>•00</u>
	You	will be sent a bill for any additional penalty and interest due.						
Step	9:Siç	gn below - Under penalties of perjury, I state that I have examined this return and, to	the	best of my kno	wledge, i	t is true	e, corre	ect, and complete.
Sign			17	\				if the Department
Here	Ciarro	physics of outboxized officers	1	hono				this return with the
	Signa	ature of authorized officer Date (mm/dd/yyyy) Title	T <sub>P</sub>	hone		1		er shown in this step.
Paid		Drint/Time noid avenavaria name		Data ( / / / /		Che		Doid Droggard DTIN
Prepa	rer	Print/Type paid preparer's name Paid preparer's signature		Date (mm/dd/yy			oyed	Paid Preparer's PTIN
Use C	nly	Firm's name			Firm's F		,	<u>,                                      </u>
	Firm's address •						(	)

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If you completed:	Attach:
Form IL-1120-X	U.S. 1120-X, and U.S.1139 or federal RAR (if applicable)
	Schedule UB/Subgroup Schedule
	<b><u>=Note</u></b> Check the box on Form IL-1120-X, Step 1, Line F/G
Step 1, Line C (foreign insurer) only	Schedule INS
Step 1, Line C (unitary) and (foreign insurer)	
	<u>■Note</u> Check the box on Form IL-1120-X, Step 1, Line F/G
	Federal Form 8886 or Federal Schedule M-3 (as applicable)
1	Federal Form 982
	Schedule INL
Step 1, Line T	Form IL-2220
Line 1 (if changed)	Federal finalization (for example, copy of federal refund check, audit
	report from the IRS, or federal transcript verifying your federal
Lines 5 and 10	taxable income)
	Form IL-4562 <u>■Note</u> Check the box on Form IL-1120-X, Step 1, Line I
<ul><li>Special Depreciation addition</li><li>Special Depreciation subtraction</li></ul>	Check the box on Form iL-1120-X, Step 1, Line i
	Schedule 80/20
Related-Party Expenses addition	=Note→ Check the box on Form IL-1120-X, Step 1, Line K
Related-Party Expenses subtraction	
· · · · · · · · · · · · · · · · ·	Schedule(s) K-1-P or K-1-T
Distributive share of additions	
Distributive share of subtractions	
— Lines 8 and 21	Schedule M and any required support listed on Schedule M
<ul><li>Other additions</li></ul>	<b><u>=Note</u></b> Check the box on Form IL-1120-X, Step 1, Line J
Other subtractions	
	Schedule 1299-B and any required support listed on Schedule 1299-B
River Edge Redevelopment Zone Dividend subtraction	
River Edge Redevelopment Zone Interest subtraction	
<ul> <li>High Impact Business Dividend subtraction</li> </ul>	
High Impact Business Interest subtraction	
• Contributions subtraction	
_	Illinois Schedule J, <b>and</b> U.S. 1120, Schedule C or equivalent
	Schedule NB
<ul> <li>Nonbusiness income or loss</li> <li>Nonbusiness income or loss allocable to Illinois</li> </ul>	
Lines 25 and 33	Schedule(s) K-1-P or K-1-T
Business income or loss from non-unitary	ochedule(s) (C-1-1 of (C-1-1
partnerships, partnerships included on a Schedule UB,	
S corporations, trusts, or estates	
Business income or loss apportionable to Illinois from	
non-unitary partnerships, partnerships included on a	
Schedule UB, S corporations, trusts, or estates	
Lines 28 through 30 (if changed)	Any and all out-of-state returns
Line 36 Discharge of indebtedness adjustment	Federal Form 982
	<i>■Note</i> Check the box on Form IL-1120-X, Step 1, Line R
	Schedule 4255
	Form IL-477 and any required support listed on Form IL-477
Line 48 Income tax credits —	Schedule 1299-D and any required support listed in the Schedule
	1299-D instructions or Schedule 1299-I
I to a F4 and F4 F	Note → Check the box on Form IL-1120-X, Step 1, Line H
Lines 51 and 54 Foreign Insurer tax reduction	Schedule INS or Schedule UB/INS (for unitary filers)
Line FOe Deep through with helding a registed	Note → Check the box on Form IL-1120-X, Step 1, Line C
	All Schedules K-1-P and K-1-T you received showing
to you	pass-through withholding
Line 59d Pass-through entity tax reported to you	All Schedules K-1-P and K-1-T you received showing pass-through entity tax credit
	Copies of all Forms W-2G
= 1110 000 IIII III III III III III III I	

\*\*Failure to attach the required documents may result in the disallowance of the corresponding line item.\*\*

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