



Illinois Department of Revenue

**2021 IL-990-T-X**

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

For tax years ending on or after December 31, 2021



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

**WARNING** If you are filing an amended return for tax years ending **before December 31, 2021**, you may not use this form. For prior years, see instructions to determine the correct form to use.

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** Throwback adjustment - see instructions.
- D** Double throwback adjustment - see instructions.
- E** Check this box if you are a 52/53 week filer.

**F** Enter your federal employer identification number (FEIN).  
\_\_\_\_\_ - \_\_\_\_\_

**G** 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.

- H** Check this box if you are taxed as a corporation.
- I** Check this box if you are taxed as a trust.
- J** Check this box if Schedule 1299-D is attached.

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



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

**Step 2: Figure your base 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> Unrelated business taxable income or loss from U.S. Form 990-T, Line 11.	1 _____ <b>.00</b>	1 _____ <b>.00</b>
<b>2</b> Illinois income and replacement tax and surcharge deducted in arriving at Line 1.	2 _____ <b>.00</b>	2 _____ <b>.00</b>
<b>3</b> Base income or loss. Add Lines 1 and 2.	3 _____ <b>.00</b>	3 _____ <b>.00</b>



- A** If the amount on Line 5 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 2, Line 3 on Step 4, Line 12. You may not complete Step 3. (You must leave Step 3, 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 3. (Do not leave Lines 6 through 8 blank.) See instructions.

**Step 3: 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 _____ <b>.00</b>	4 _____ <b>.00</b>
<b>5</b> Business income or loss. Subtract Line 4 from Line 3.	5 _____ <b>.00</b>	5 _____ <b>.00</b>
<b>6</b> Total sales everywhere. This amount cannot be negative.	6 _____ <b>.00</b>	6 _____ <b>.00</b>
<b>7</b> Total sales inside Illinois. This amount cannot be negative.	7 _____ <b>.00</b>	7 _____ <b>.00</b>
<b>8</b> Apportionment Factor. Divide Line 7 by Line 6. Round to six decimal places.	8 _____	8 _____
<b>9</b> Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.	9 _____ <b>.00</b>	9 _____ <b>.00</b>
<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 _____ <b>.00</b>	10 _____ <b>.00</b>
<b>11</b> Base income or loss allocable to Illinois. Add Lines 9 and 10.	11 _____ <b>.00</b>	11 _____ <b>.00</b>



Step 4: Figure your net replacement tax

Table with 3 columns: Line number, Description, and Amount. Rows 12-17. Column 1 is 'A As most recently reported or adjusted', Column 2 is 'B Corrected amount'.

Step 5: Figure your net income tax

Table with 3 columns: Line number, Description, and Amount. Rows 18-23. Column 1 is 'A As most recently reported or adjusted', Column 2 is 'B Corrected amount'.

Step 6: Figure your refund or balance due

Table with 3 columns: Line number, Description, and Amount. Rows 24-38. Column 1 is 'A As most recently reported or adjusted', Column 2 is 'B Corrected amount'.

Note: You will be sent a bill for any additional penalty and interest.

If you owe tax on Line 38, complete a payment voucher, Form IL-990-T-X-V. Write your FEIN, tax year ending, and "IL-990-T-X-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the front of this form.

Enter the amount of your payment on the top of Page 1 in the space provided.

Step 7: 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.

Signatures and preparer information section. 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, Firm's phone.

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