



Illinois Department of Revenue 2023 Form IL-1120 Corporation Income and Replacement Tax Return See "When should I file?" in the Form IL-1120 instructions for a list of due dates.

	nis return is not for calendar year 2023, enter your fiscal tax year here. I year beginning 20, ending 20 month day year year This form is for tax years ending on or after December 31, 2023, and before December 31, 2023, and	embe	Enter the amount you are paying.							
-	1: Identify your corporation Enter your complete legal business name.	N	Enter your federal employer identification number (FEIN).							
В	If you have a name change, check this box. Name: Enter your mailing address.	0	If you are a member of a group filing a federal consolidated return, enter the FEIN of the parent.							
	C/O: Mailing address:	P	Enter your North American Industry Classification System (NAICS) Code. See instructions.							
С	City: State: ZIP: If this is the first or final return, check the applicable box(es). First return	Q	Enter your corporate file (charter) number assigned to you by the Secretary of State.							
D	Final return (Enter the date of termination mm dd) If this is a final return because you sold this business, enter the date sold (mm dd yyyy) , and the new owner's FEIN.	R	Enter the city, state, and zip code where your accounting records are kept. (Use the two-letter postal abbreviation, <i>e.g.</i> , IL, GA, etc.)							
	Check the box and see the instructions if your business is a: Unitary Filer (Combined return) Foreign insurer If you completed the following, check the box and attach the federal	s	City State ZIP If you are making the business income election to treat all nonbusiness income as business							
	form(s) to this return. Federal Form 8886 Federal Schedule M-3, Part II, Line 12 Apportionment Formulas. Mark the appropriate box or boxes and see	T [income, check this box and enter zero on Lines 24 and 32. Check your method of accounting. Cash Accrual Other							
u	Apportionment Formula instructions. Sales companies Insurance companies Financial organizations Transportation companies Federally regulated exchanges	U	If you are making a discharge of indebtedness adjustment on Schedules NLD or UB/NLD, or Form IL-1120, Line 36, check this box and attach federal Form 982.							
	Check this box if you attached Illinois Schedule UB. Check this box if you attached the Subgroup Schedule.	٧	Check this box if you attached Schedule INL.							
	Check this box if you attached Illinois Schedule 1299-D. Check this box if you attached Form IL-4562.		If you annualized your income on Form IL-2220, check this box and attach Form IL-2220.							
	Check this box if you attached Illinois Schedule M (for businesses).		Check this box if your business activity is protected under Public Law 86-272. Check this box if you are a 52/53 week filer.							
Attach your payment and Form IL-1120-V here.	 If you owe tax on Line 67, make an electronic payment at Tax.Illinois.g payment voucher, Form IL-1120-V. Write your FEIN, tax year ending, a make it payable to "Illinois Department of Revenue." Attach your vouc Enter the amount of your payment on the top of this page in the space If a payment is not enclosed, mail this return to: ILLINOIS DEPARTMENT OF REVENUE PO BOX 19048 	nd "I cher a e pro If	L-1120-V" on your check or money order and and payment here.							
_	SPRINGFIELD IL 62794-9048 This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this	SI	PRINGFIELD IL 62794-9038 R NS DR							

IL-1120 (R-12/23)



Ste	p 2: Figure your income or loss	(Whole	(Whole dollars only)						
1	Federal taxable income from U.S. Form 1120, Line 30.								
	Attach a copy of your federal return.	1	<u>•00</u>						
2	Net operating loss deduction from U.S. Form 1120, Line 29a. This amount co	_	<u>•00</u>						
3	State, municipal, and other interest income excluded from Line 1.		<u>•00</u>						
4	Illinois income and replacement tax and surcharge deducted in arriving at Li	-	•00						
5	Illinois Special Depreciation addition. Attach Form IL-4562.		•00						
6	Related-Party Expenses additions. Attach Schedule 80/20.		<u>•00</u>						
7	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.		•00						
8 9	Other additions. Attach Schedule M (for businesses). Add Lines 1 through 8. This amount is your income or loss.	_	• <u>00</u>						
Sto	p 3: Figure your base income or loss								
	Interest income from U.S. Treasury and other exempt federal obligations.	10	•00						
	River Edge Redevelopment Zone Dividend subtraction.								
• •	Attach Schedule 1299-B.	11	•00						
12	River Edge Redevelopment Zone Interest subtraction.								
	Attach Schedule 1299-B.	12	<u>•00</u>						
13	High Impact Business Dividend subtraction. Attach Schedule 1299-B.	13	<u>•00</u>						
14	High Impact Business Interest subtraction. Attach Schedule 1299-B.	14	<u>•00</u>						
15	Contribution subtraction. Attach Schedule 1299-B.	15	<u>•00</u>						
16	Contributions to certain job training projects. See instructions.	16	<u>•00</u>						
17	Foreign Dividend subtraction. Attach Schedule J. See instructions.	17	<u>•00</u>						
18	Illinois Special Depreciation subtraction. Attach Form IL-4562.	18	<u>•00</u>						
19	Related-Party Expenses subtraction. Attach Schedule 80/20.	19	<u>•00</u>						
20	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	20	<u>•00</u>						
21	Other subtractions. Attach Schedule M (for businesses).	21	<u>•00</u>						
22	Total subtractions. Add Lines 10 through 21.	22	• <u>00</u>						
23	Base income or loss. Subtract Line 22 from Line 9.		23	<u>•00</u>					
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.									
ı	p 4: Figure your income allocable to Illinois (Complete only if you che Nonbusiness income or loss. Attach Schedule NB.	necked the box on Lii							
25	Business income or loss included in Line 23 from non-unitary partnerships,	<u></u>	<u> </u>						
23	partnerships included on a Schedule UB, S corporations, trusts,								
	or estates. See instructions.	25	<u>•00</u>						
26	Add Lines 24 and 25.		26	<u>•00</u>					
27	Business income or loss. Subtract Line 26 from Line 23.		27	<u>•00</u>					
28	Total sales everywhere. This amount cannot be negative.	28							
29	Total sales inside Illinois. This amount cannot be negative.	29							
30	Apportionment Factor. Divide Line 29 by Line 28. Round to six decimal places.	30							
31	Business income or loss apportionable to Illinois. Multiply Line 27 by Line 30).	31	•00					
32	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.		32	•00					
33	Business income or loss apportionable to Illinois from non-unitary partnersh	ips, partnerships							
	included on a Schedule UB, S corporations, trusts, or estates. See instruction	33	<u>•00</u>						
34	Base income or loss allocable to Illinois. Add Lines 31 through 33.	34	•00						



Step	5: Fig	gure your net in	come									11111													
35	Base i	ncome or net loss	from Ste	р3,	Line 23	3, or	Step	4,	Line	34.							35				<u>•00</u>				
36	Discha	arge of indebtedne	ss adjust	mer	nt. Atta	ch fe	edera	al F	orm	982. \$	See	e ins	structio	ns.			36								
37	Adjusted base income or net loss. Add Lines 35 and 36. See instructions.											37				<u>•00</u>									
38	Illinois net loss deduction. If Line 37 is zero or a negative amount, enter zero. Attach Schedule NLD or UB/NLD.																								
	Check	this box and attac	h a detail	ed s	stateme	ent if	you	hav	e me	erged	los	sses	6.			♦ □ ♦									
		come. Subtract Lir															39		_		<u>•00</u>				
Step	6: Fig	gure your replac	cement	tax	after o	crec	lits																		
40	-	cement tax. Multipl	-	-	-												40				<u>•00</u>				
41	Recap	ture of investment	credits.	\tta	ch Sch	edul	e 42	55.									41				<u>•00</u>				
42	Replac	cement tax before	credits. A	dd	Lines 4	0 an	d 41										42				<u>•00</u>				
43	Invest	ment credits. Attac	h Form I	L-4	77.																				
44	Repla	cement tax after of	credits. S	Subt	ract Lin	e 43	3 fror	n Li	ne 4	2. If t	he	amo	ount is	negat	tive, enter z	zero.	44				<u>•00</u>				
Step	7: Fiç	gure your incon	ne tax af	fter	credit	S																			
45	Incom	e tax. Multiply Line	39 by 7.	0%	(.07).												45				<u>•00</u>				
46	Recap	ture of investment	credits.	Atta	ch Sch	edul	e 42	55.									46	46							
47	Incom	e tax before credits	s. Add Lir	nes	45 and	46.											47								
48	Incom	e tax credits. Attac	h Sched	ule	1299-D												48								
49	Incom	e tax after credits	s. Subtrac	ct Li	ne 48 fı	rom	Line	47.	If th	e am	our	nt is	negat	ive, er	nter zero.		49								
Step	8: Fig	gure your refun	d or bala	anc	e due																				
50	Replac	cement tax before	reduction	s. E	Enter the	e am	noun	t fro	m Li	ne 44	ŀ.						50	50 <u>•00</u>							
51	Foreig	n Insurer replacem	nent tax re	edu	ction. A	ttac	h Sc	hec	dule	INS o	r U	B/IN	VS. Se	e inst	ructions.		51				<u>•00</u>				
52	Subtra	ct Line 51 from Lir	ne 50. Th	is is	s your ı	net i	repla	icer	ment	tax.							52				<u>•00</u>				
53	Incom	e tax before reduct	tions. Ent	er tl	he amo	unt 1	from	Lin	e 49												<u>•00</u>				
54	Foreig	n Insurer income t	ax reduct	ion.	Attach	Scl	hedu	le II	NS o	r UB/	INS	S. S	ee inst	tructio	ns.		54				<u>•00</u>				
55	Subtra	ct Line 54 from Lir	ne 53. Th	is is	s your i	net i	nco	me	tax.								55				<u>•00</u>				
56	Compa	assionate Use of N	ledical C	ann	abis Pr	ogra	m A	ct si	urcha	arge.	Se	e in	structio	ons.			56				<u>•00</u>				
57	Sale o	f assets by gaming	licensee	su	rcharge	. Se	e ins	truc	ctions	s.							57				<u>•00</u>				
58	Total ı	net income and re	eplaceme	ent	taxes a	nd s	surc	har	ges.	Add	Lin	es 5	52, 55,	56, a	nd 57.		58				<u>•00</u>				
59	Under	payment of estima	ted tax pe	enal	lty from	For	m IL-	-222	20. S	ee in	stru	uctio	ns.				59				<u>•00</u>				
60	Total t	axes, surcharges	s, and pe	nal	ty. Add	Line	es 58	an	d 59								60				<u>•00</u>				
61	Payme	ents. See instruction	ns.																						
	a Cr	edits from previous	overpay	me	nts.								61a			• <u>00</u>									
	b To	tal payments made	e before t	he o	date this	s ret	urn i	s file	ed.				61b			<u>•00</u>									
	c Pass-through withholding reported to you. Attach Schedule(s) K-1-P or K-1-T. 61c								•00																
	d Pass-through entity tax credit reported to you. Attach Schedule(s) K-1-P or K-1-T.					i. 61d								•00											
		` '				rm/									•00										
62	(-)											62				•00									
63											63				•00										
64	Amount to be credited forward. See instructions.																								
04		this box and attac						car	ryfor	ward	is c	nior	g to a	differe	ent FEIN.	$\Diamond \Box \Diamond$	64				<u>-00</u>				
65		d. Subtract Line 64							-		_	-	-				65				<u>•00</u>				
66	Complete to direct deposit your refund.																								
	Routing Number Checking or Savings																								
			TT	T	Ħ	T	一		П	〒	Ť		CKING												
[ccount Number L		<u>.</u>		-	<u> </u>		<u> </u>	_	<u> </u>	<u> </u>				J					00				
67		ue. If Line 60 is gre																			<u>•00</u>				
Step	9: Sig	n below - Under p	enalties of	per	jury, I sta	ate th	nat I h	nave	exa	mined	this	s ret	urn and	d, to th	e best of my	/ knowledg	je, <u>it i</u>	s true,	corr	ect ar	id complete				
Sigr	1													1/	\						Department				
Here	Signature of authorized officer Date (mm/dd/yyyy) Title Phone													,			turn with the								
	Signa	ature of authorized o	ıııcer	_ L	Jaie (mm	ı/dd/y	ууу)		ille						Phone T	li .	=		$\overline{}$	1 2110W	n in this step				
Paic	{	D: :/T	,			\dashv	D 17								D			Check it	_						
	parer	Print/Type paid prep	arer's nan	ne			raid	prep	oarer'	s sign	atu	re			Date (mm/d			mploye	u F	ald Pr	eparer's PTIN				
	Only	Firm's name														Firm's	FEIN	1 >							
	-	Firm's address	1													Firm's	phon	e ()					

IL-1120 (R-12/23)

Attach supporting documents to your Form IL-1120.

Attach supporting documents to your Form IL-1120.	
If you completed:	Attach:
Form IL-1120	U.S. 1120, Pages 1 through 6, or equivalent
Step 1, Line E (unitary) only	Schedule UB/Subgroup Schedule
	<u>=Note</u> → Check the box on Form IL-1120, Step 1, Line H or Line I
Step 1, Line E (foreign insurer) only	Schedule INS
Step 1, Line E (unitary) and (foreign insurer) →	Schedule UB/Subgroup Schedule and Schedule UB/INS
	Note → Check the box on Form IL-1120, Step 1, Line H or Line I
Step 1, Line F	Federal Form 8886 or Federal Schedule M-3 (as applicable)
Step 1, Line U	Federal Form 982
Step 1, Line V	
Step 1, Line W	Form IL-2220
— Lines 5 and 18 — ▶	Form IL-4562
 Special Depreciation addition 	Note → Check the box on Form IL-1120, Step 1, Line K
 Special Depreciation subtraction 	
	Schedule 80/20
 Related-Party Expenses addition 	<u>=Note</u> Check the box on Form IL-1120, Step 1, Line M
Related-Party Expenses subtraction	
	Schedule(s) K-1-P or K-1-T
Distributive share of additions Distributive share of subtreations	
Distributive share of subtractions Linea 2 and 21	Cohodulo M and any varying a compant lists of an Oak adult M
	Schedule M and any required support listed on Schedule M
- Other additions	<u>Note</u> Check the box on Form IL-1120, Step 1, Line L
Other subtractions	Cahadula 1000 D and any varyingd as many listed an Cahadula
Lines 11 through 15River Edge Redevelopment Zone	Schedule 1299-B and any required support listed on Schedule 1299-B
Dividend subtraction	1299-0
River Edge Redevelopment Zone	
Interest subtraction	
 High Impact Business Dividend subtraction 	
 High Impact Business Interest subtraction 	
 Contribution subtraction 	
	Illinois Schedule J, and U.S. 1120, Schedule C or equivalent
Lines 24 and 32	- Schedule NB
 Nonbusiness income or loss 	
 Nonbusiness income or loss allocable to Illinois 	
	Schedule(s) K-1-P or K-1-T
Business income or loss from non-unitary	Failure to attach the required
partnerships, partnerships included on a Schedule UB,	documents may result in the
S corporations, trusts, or estates	disallowance of the
Business income or loss apportionable to Illinois from non unitary partnerships, partnerships included on a	corresponding line item.
non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates	To To position in the interior
·	Federal Form 982
Line 30 Discharge of indebtedness adjustment	= Rote → Check the box on Form IL-1120, Step 1, Line U
Line 38 Illinois net loss deduction	Schedule NLD or UB/NLD (for unitary filers)
	Schedule 4255
· · · · · · · · · · · · · · · · · · ·	Form IL-477 and any required support listed on Form IL-477
	Schedule 1299-D and any required support listed on Form IL-477
Life 46 income tax credits	Schedule 1299-D and any required support listed in the Schedule 1299-I
	=Note→ Check the box on Form IL-1120, Step 1, Line J
Lines 51 and 54 Foreign Insurer tax reduction	Schedule INS or Schedule UB/INS (for unitary filers)
	<u>Note</u> Check the box on Form IL-1120, Step 1, Line E
Line 59 Underpayment of estimated tax penalty	Form IL-2220
Chaerpayment of estimated tax penalty	= Note → If you annualized your income on Form IL-2220, Step 6,
	check the box on Form IL-1120, Step 1, Line W
Line 61c Pass-through withholding reported	All Schedules K-1-P and K-1-T you received showing
to you	pass-through withholding
,	- All Schedules K-1-P and K-1-T you received showing
reported to you	pass-through entity tax credit
	Copies of all Forms W-2G
Line of eminors income tax withholding	Ouples of all Forms W-20

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