



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

Enter the amount you are paying.



If you are filing an amended return for tax years ending before December 31, 2023, you may not use this form. For prior years, see instructions to determine the correct form to use.

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Step 1: Identify your small business corporation

- A Enter your complete legal business name.
B Enter your mailing address.
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.
J Throwback adjustment - see instructions.
K Double throwback adjustment - see instructions.
L Check this box if you are a 52/53 week filer.
M Check this box if you elected to file and pay Pass-through Entity (PTE) Tax.

- N Enter your federal employer identification number (FEIN).
O 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.
P Enter your North American Industry Classification System (NAICS) Code.
Q Enter your Illinois corporate file (charter) number.
R 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.
S 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.
T If you are making a discharge of indebtedness adjustment on Schedule NLD or Form IL-1120-ST, Line 48, check this box and attach federal Form 982.
U Check this box if your business activity is protected under Public Law 86-272.
V If you are paying Pass-through Entity (PTE) Tax and you annualized your income on Form IL-2220, check this box and attach Form IL-2220.



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

Step 2: Figure your ordinary income or loss

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

- 1 Ordinary income or loss or equivalent from U.S. Schedule K.
2 Net income or loss from all rental real estate activities.
3 Net income or loss from other rental activities
4 Portfolio income or loss.
5 Net IRC Section 1231 gain or loss.
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:
7 Add Lines 1 through 6. This is your ordinary income or loss.

Table with 2 columns: A (As most recently reported or adjusted) and B (Corrected amount). Rows 1-7 with numerical values.

Step 3: Figure your unmodified base income or loss

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

Table with 2 columns: A (As most recently reported or adjusted) and B (Corrected amount). Rows 8-13 with numerical values.



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. A If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. B If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, check this box and complete all lines of Step 6.

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 columns A (As most recently reported or adjusted) and B (Corrected amount). Rows 47-51 include Base income, Discharge of indebtedness adjustment, Adjusted base income, Illinois net loss deduction, and Net income.

Step 8: Figure the taxes, surcharges, and pass-through withholding you owe

Table with columns A and B. Rows 52-62 include Replacement tax, Recapture of investment credits, Investment credits, Net replacement tax, and Total taxes, surcharges, and pass-through withholding.

Step 9: Figure your refund or balance due

Table with columns A and B. Rows 63-72 include Payments, Total payments, Total amount of overpayment, and Tax due with this amended return.

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.

Signature and preparer information form with fields for Sign Here, 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



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.

Note Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Illinois Department of Revenue. 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, Line E for all partners or shareholders on all pages for which you have checked the box indicating the entity is subject to Illinois replacement tax or an ESOP. 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, Line J for your
a. nonresident individual members. See instructions. 4a
b. nonresident estate members. See instructions. 4b
c. partnership and S corporation members. See instructions. 4c
d. nonresident trust members. See instructions. 4d
e. C corporation members. See instructions. 4e
5 Add Line 4a through Line 4e. 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, Line J for all nonresident partners or shareholders on all pages. Enter the total here and on Form IL-1065 (Form IL-1065-X), Line 59, or Form IL-1120-ST (Form IL-1120-ST-X), Line 59. See instructions. 5
6 Enter the total pass-through entity tax credit paid on all pages of Schedule B, Section B, Line K. 6
7 Enter the total pass-through entity tax credit received and distributed on all pages of Schedule B, Section B, Line L. 7

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.)

	Member 1	Member 2	Member 3
<b>A</b> Name	_____	_____	_____
C/O	_____	_____	_____
Address 1	_____	_____	_____
Address 2	_____	_____	_____
City	_____	_____	_____
State, ZIP	_____	_____	_____
<b>B</b> Partner or Shareholder	_____	_____	_____
<b>C</b> SSN/FEIN	_____	_____	_____
<b>D</b> Subject to Illinois replacement tax or an ESOP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>E</b> Member's distributable amount of base income or loss	_____	_____	_____
<b>F</b> Excluded from pass-through withholding	_____	_____	_____
<b>G</b> Share of Illinois income subject to pass-through withholding	_____	_____	_____
<b>H</b> Pass-through withholding before credits	_____	_____	_____
<b>I</b> Distributable share of credits	_____	_____	_____
<b>J</b> Pass-through withholding amount	_____	_____	_____
<b>K</b> PTE tax credit paid to members	_____	_____	_____
<b>L</b> PTE tax credit received and distributed to members	_____	_____	_____

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