Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

Illinois Department of Revenue

2017 IL-990-T-X

For tax years ending **on** or **after** December 31, 2017

Amended Exempt Organization Income and Replacement Tax Return

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

STOP If you are filing an amended return for tax years ending **before December 31, 2017**, you may not use this form. For prior years, use the amended return form for that year.

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 Enter your federal employer identification no. (FEIN).

___ ___ - ___ ___ ___ ___ ___ ___ ___

F 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.

G Check this box if you are taxed as a corporation. ☐

H Check this box if you are taxed as a trust. ☐

I Check this box if Schedule 1299-D is attached. ☐

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

Step 2: Explain the changes on this return (Attach a separate sheet if necessary.)

Step 3: Figure your base income or loss

		A As most recently reported or adjusted (Whole dollars only)		B Corrected amount (Whole dollars only)
1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.	1	_____.00	1	_____.00
2 Illinois income and replacement tax and surcharge deducted in arriving at Line 1.	2	_____.00	2	_____.00
3 Base income or loss. Add Lines 1 and 2.	3	_____.00	3	_____.00

STOP

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

Step 4: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

4 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	_____.00	4	_____.00
5 Business income or loss. Subtract Line 4 from Line 3.	5	_____.00	5	_____.00
6 Total sales everywhere. This amount cannot be negative.	6	_____.00	6	_____.00
7 Total sales inside Illinois. This amount cannot be negative.	7	_____.00	7	_____.00
8 Apportionment Factor. Divide Line 7 by Line 6 (carry to six decimal places).	8	___._____	8	___._____
9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.	9	_____.00	9	_____.00
10 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	_____.00	10	_____.00
11 Base income or loss allocable to Illinois. Add Lines 9 and 10.	11	_____.00	11	_____.00

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.

		A As most recently reported or adjusted		B Corrected amount
Step 5: Figure your net replacement tax				
12 Net income or loss from Line 3 or Line 11.	12	.00	12	.00
13 **Replacement tax. Corporations**: multiply Line 12 by 2.5% (.025); **Trusts**: multiply Line 12 by 1.5% (.015).	13	.00	13	.00
14 Recapture of investment credits. **Attach** Schedule 4255.	14	.00	14	.00
15 Replacement tax before investment credits. Add Lines 13 and 14.	15	.00	15	.00
16 Investment credits. **Attach** Form IL-477.	16	.00	16	.00
17 **Net replacement tax.** Subtract Line 16 from Line 15. If the amount is negative, enter "0."	17	.00	17	.00
Step 6: Figure your net income tax				
18 Net income or loss from Line 12.	18	.00	18	.00
19 **Income tax. See instructions for tax rate calculations.** **Corporations:** **Trusts:** ▶ Multiply Line 18 by the appropriate blended tax rate or enter the tax from Schedule SA.	19	.00	19	.00
20 Recapture of investment credits. **Attach** Schedule 4255.	20	.00	20	.00
21 Income tax before credits. Add Lines 19 and 20.	21	.00	21	.00
22 Income tax credits. **Attach** Schedule 1299-D.	22	.00	22	.00
23 **Net income tax**. Subtract Line 22 from Line 21. If the amount is negative, enter "0."	23	.00	23	.00
Step 7: Figure your refund or balance due				
24 Net replacement tax from Line 17.	24	.00	24	.00
25 Net income tax from Line 23.	25	.00	25	.00
26 Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26	.00	26	.00
27 **Total net income and replacement taxes and surcharge.** Add Lines 24, 25, and 26.	27	.00	27	.00
28 Payments. See instructions.				
a Credit from prior year overpayments.	28a	.00		
b Total estimated payments.	28b	.00		
c Form IL-505-B (extension) payment.	28c	.00		
d Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. **Attach** Schedule(s) K-1-P or K-1-T.	28d	.00		
e Illinois gambling withholding. **Attach Form W-2G.**	28e	.00		
29 Total payments. Add Lines 28a through 28e.			29	.00
30 Tax paid with original return (do not include penalties and interest).			30	.00
31 Tax payments made since the original return was filed.			31	.00
32 Total tax paid. Add Lines 29, 30, and 31.			32	.00
33 Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.			33	.00
34 Net tax paid. Subtract Line 33 from Line 32.			34	.00
35 **Overpayment.** If Line 34 is greater than Line 27, subtract Line 27 from Line 34.			35	.00
36 Amount of overpayment from Line 35 to be **credited forward.** See instructions.			36	.00
37 **Refund.** Subtract Line 36 from Line 35. This is the amount to be refunded.			37	.00
38 **Tax due.** If Line 27 is greater than Line 34, subtract Line 34 from Line 27.			38	.00
39 Penalty. See instructions.			39	.00
40 Interest. See instructions.			40	.00
41 Total balance due. Add Lines 38 through 40.			41	.00

▶ **If you owe tax on Line 41, 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.**

Special Note → **Enter the amount of your payment on the top of Page 1 in the space provided.**

Step 8: 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.

Sign Here				( )	☐ Check if the Department may discuss this return with the paid preparer shown in this step.
	Signature of authorized officer	Date (mm/dd/yyyy)	Title	Phone	

Paid Preparer Use Only				☐ Check if self-employed	
	Print/Type paid preparer's name	Paid preparer's signature	Date (mm/dd/yyyy)		Paid Preparer's PTIN
	Firm's name ▶			Firm's FEIN ▶	
	Firm's address ▶			Firm's phone ▶	( )

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

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