



Illinois Department of Revenue  
**2020 Form IL-990-T**



**Exempt Organization Income and Replacement Tax Return**

Due on or before the 15th day of the 5th month (4th month for employee trusts) following the close of the tax year.

If this return is not for calendar year 2020, enter your fiscal tax year here.

Tax year beginning \_\_\_\_\_ month \_\_\_\_\_ day \_\_\_\_\_ 20\_\_\_\_\_, ending \_\_\_\_\_ month \_\_\_\_\_ day \_\_\_\_\_ 20\_\_\_\_\_

Enter the amount you are paying.

This form is for tax years ending on or after December 31, 2020, and before December 31, 2021. For all other situations, see instructions to determine the correct form to use.

\$ \_\_\_\_\_

**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.  
Check this box if either of the following apply:   
• this is your **first return**, or  
• you have an **address change**.

C/O: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**C** If this is the first or final return, check the applicable box(es).  
 First return  
 Final return (Enter the date of termination. \_\_\_\_\_ mm dd yyyy)

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

**E** Check if you are taxed as a corporation.

**F** Check if you are taxed as a trust.

**G** Provide the nature of your unrelated trade or business. \_\_\_\_\_

**H** Check this box if you attached Illinois Schedule 1299-D, Income Tax Credits.

**I** Enter your North American Industry Classification System (NAICS) Code, if applicable. See instructions.  
\_\_\_\_\_

**J** Check this box if you are a 52/53 week filer.

**K** Check this box if your tax year began on or after January 1, 2021.

**Step 2: Figure your base income or loss**

(Whole dollars only)

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

	<b>A</b> 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 2, Line 3 on Step 4, Line 12. You may not complete Step 3. (You must leave Step 3, Lines 6 through 13 blank.) <input type="checkbox"/>
	<b>B</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 4 through 8 blank.) See instructions. <input type="checkbox"/>

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

**Step 4: Figure your net replacement tax**

<b>12</b> Net income or loss from Line 3 or Line 11.	<b>12</b> _____ .00
<b>13</b> Replacement tax. <b>Corporations</b> multiply Line 12 by 2.5% (.025); <b>Trusts</b> multiply by 1.5% (.015).	<b>13</b> _____ .00
<b>14</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	<b>14</b> _____ .00
<b>15</b> Replacement tax before investment credits. Add Lines 13 and 14.	<b>15</b> _____ .00
<b>16</b> Investment credits. <b>Attach</b> Form IL-477.	<b>16</b> _____ .00
<b>17 Net replacement tax.</b> Subtract Line 16 from Line 15. If the amount is negative, enter zero.	<b>17</b> _____ .00

Attach your payment and Form IL-990-TV here.

IR NS DR \_\_\_\_\_



**Step 5: Figure your net income tax**

<b>18</b> Net income or loss from Line 12.	<b>18</b> _____	<b>.00</b>
<b>19</b> Income Tax. See Instructions.	<b>19</b> _____	<b>.00</b>
<b>20</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	<b>20</b> _____	<b>.00</b>
<b>21</b> Income tax before credits. Add Lines 19 and 20.	<b>21</b> _____	<b>.00</b>
<b>22</b> Income tax credits. <b>Attach</b> Schedule 1299-D.	<b>22</b> _____	<b>.00</b>
<b>23</b> <b>Net income tax.</b> Subtract Line 22 from Line 21. If the amount is negative, enter zero.	<b>23</b> _____	<b>.00</b>

**Step 6: Figure your refund or balance due**

<b>24</b> Net replacement tax from Line 17.	<b>24</b> _____	<b>.00</b>
<b>25</b> Net income tax from Line 23.	<b>25</b> _____	<b>.00</b>
<b>26</b> Compassionate Use of Medical Cannabis Program Act surcharge. See instructions.	<b>26</b> _____	<b>.00</b>
<b>27</b> Sale of assets by gaming licensee surcharge. See instructions.	<b>27</b> _____	<b>.00</b>
<b>28</b> <b>Total net income and replacement taxes and surcharges.</b> Add Lines 24, 25, 26, and 27.	<b>28</b> _____	<b>.00</b>
<b>29</b> Payments. See instructions.		
<b>a</b> Credits from previous overpayments.	<b>29a</b> _____	<b>.00</b>
<b>b</b> Total payments made before the date this return is filed.	<b>29b</b> _____	<b>.00</b>
<b>c</b> Pass-through withholding reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	<b>29c</b> _____	<b>.00</b>
<b>d</b> Illinois gambling withholding. <b>Attach</b> Form(s) W-2G.	<b>29d</b> _____	<b>.00</b>
<b>30</b> Total payments. Add Lines 29a through 29d.	<b>30</b> _____	<b>.00</b>
<b>31</b> <b>Overpayment.</b> If Line 30 is greater than Line 28, subtract Line 28 from Line 30.	<b>31</b> _____	<b>.00</b>
<b>32</b> Amount to be <b>credited forward.</b> See instructions.	<b>32</b> _____	<b>.00</b>
Check this box and attach a detailed statement if this carryforward is going to a different FEIN. <input type="checkbox"/>		
<b>33</b> <b>Refund.</b> Subtract Line 32 from Line 31. This is the amount to be refunded.	<b>33</b> _____	<b>.00</b>

**34 Complete to direct deposit your refund**

Routing Number	<input type="text"/>	<input type="checkbox"/> Checking or	<input type="checkbox"/> Savings
Account Number	<input type="text"/>		

**35 Tax Due.** If Line 28 is greater than Line 30, subtract Line 30 from Line 28. This is the amount you owe. **35** \_\_\_\_\_ **.00**

▶ If you owe tax on Line 35, make an electronic payment at [Tax.Illinois.gov](http://Tax.Illinois.gov). If you must mail your payment, complete a payment voucher, Form IL-990-T-V. Write your FEIN, tax year ending, and "IL-990-T-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 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.

<b>Sign Here</b>	Signature of authorized officer	Date (mm/dd/yyyy)	Title	Phone ( )	<input type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step.
	Print/Type paid preparer's name	Paid preparer's signature	Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed	
<b>Paid Preparer Use Only</b>	Firm's name ▶	Firm's FEIN ▶			
	Firm's address ▶	Firm's phone ▶ ( )			

▶ If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

▶ If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**