



## What's New?

- Lines 2 and 3 are no longer reserved. Follow the instructions for those lines.
- A checkbox has been added to Step 6, Line 36, to indicate if there is credit carryforward to a different FEIN on the taxpayer's final return. A detailed statement must be attached to your return.

## General Information

### Who must file Form IL-990-T-X?

You should file Form IL-990-T-X if you are amending a previously filed, processable Form IL-990-T, Exempt Organization Income and Replacement Tax Return, for a tax year ending **on or after December 31, 2006**. Your change can occur from a state or federal change that affects items used to compute your Illinois net income, net loss, or credits, such as

- an amendment of your federal income tax return,
- an adjustment made by the Internal Revenue Service (IRS), or
- any other recomputation or redetermination.

A separate amended return must be filed for each tax year you need to amend.

### What if I need to change my return before the extended due date expires?

If you filed your original Form IL-990-T and a state or federal correction or change needs to be made before the extended due date expires (see the instructions of your original return), you should file Form IL-990-T-X. Due to the automatic extension, any return filed after the original return and on or before the extended due date will be treated as the original return.

### How long do I have to amend my return?

The amount of time you have to amend your return depends on whether your Form IL-990-T-X is being filed to report a state or federal change.

**State change** - If your change decreases the tax due to Illinois and you are entitled to an overpayment, you must file Form IL-990-T-X within

- three years after the due date of the return (including extensions),
- three years after the date your original return was filed, or
- one year after the date your Illinois tax was paid, whichever is latest.

If your change increases the tax due to Illinois, you should file Form IL-990-T-X and pay the tax, penalty, and interest promptly.

**Federal change** - You should not file this form until you receive a federal finalization notification from the IRS stating that they have accepted your change, either by paying a refund, or by final assessment, agreement, or judgment. Acknowledgement that the IRS received your amended return is not acceptable proof of federal finalization.

If your federal change decreases the tax due to Illinois and you are entitled to an overpayment, you must file Form IL-990-T-X within two years plus 120 days of federal finalization.

If your federal change increases the tax due to Illinois, you must file Form IL-990-T-X and pay any additional tax within 120 days of IRS partial agreement or finalization. In order to avoid late payment penalties, you must attach proof of the federal finalization date, showing the change was reported to Illinois within 120 days of IRS acceptance, or you may be assessed a late-payment penalty.

**Note** → If you fail to notify us of your change by filing Form IL-990-T-X, we may issue a notice of deficiency at any time. Once you file your change, we may issue a notice of deficiency within two years.

### What if I am amending my return due to federal adjustments?

If you are amending your original Form IL-990-T due to federal adjustments that were finalized on different dates, then you must complete separate amended Illinois returns for each federal finalization date. For example, if you receive a 2020 return adjustment from the IRS on July 10, 2021, then in August, you amend your federal Form 990-T and receive federal finalization on October 22, 2021, then you must submit one Form IL-990-T-X for the July 10, 2021, adjustments and a separate Form IL-990-T-X for the October 22, 2021, adjustments. Failure to file separate amended returns for each federal finalization date may result in the denial of the entire claim, a delay in processing, or the assessment of penalty and interest.

### Who should sign the return?

If you are a corporation, your Form IL-990-T-X must be signed by the president, vice president, treasurer, or any other officer duly authorized to sign the return. In the case of a bankruptcy, a receiver, trustee, or assignee must sign any return required to be filed on behalf of the corporation. If you are a trust, Form IL-990-T-X must be signed by a fiduciary of the trust. If there are two or more joint fiduciaries, the signature of one will comply with the requirements of the IITA. The signature verifies by written declaration (and under penalty of perjury) that the signing individual has personally examined the return and the return is true, correct, and complete. The fact that an individual's name is signed to a return is *prima facie* evidence that the individual is authorized to sign the return on behalf of the taxpayer.

Any person paid to prepare the return (other than an authorized officer, fiduciary, or a person who is a regular employee of the taxpayer, such as a clerk, secretary, or bookkeeper) must provide a signature, date the return, enter the preparer tax identification number (PTIN) issued to them by the Internal Revenue Service, and provide their firm's name, address, and phone number.

### Can a reasonable facsimile be used?

In general, you must obtain and use forms prescribed by the Illinois Department of Revenue (IDOR). Separate statements not on forms provided or approved by IDOR will not be accepted and you will be asked for appropriate documentation. **Failure to comply with this requirement may result in failure to file penalties, a delay in the processing of your return, or a delay in the generation of any overpayment.** Additionally, failure to submit appropriate documentation when requested may result in a referral to our Audit Bureau for compliance action.

**Exempt organizations must complete Form IL-990-T-X.** Do not send a computer printout with line numbers and dollar amounts attached to a blank copy of the return. Computer generated printouts are not acceptable, even if they are in the same format as IDOR forms. Computer generated forms from a IDOR-approved software developer are acceptable.

## What are the penalties and interest?

**Penalties** — You will owe

- a **late-filing penalty** if you do not file a processable return by the extended due date;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- a **bad check penalty** if your remittance is not honored by your financial institution;
- a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on your bill.

**Interest** — The interest rate is the federal underpayment rate, which is set by the IRS under IRC Section 6621.

**Note** For more information about penalties and interest, see **Publication 103, Penalties and Interest for Illinois Taxes.**

## What must I attach to my Form IL-990-T-X?

This form must contain a complete explanation of the reasons for filing the claim or amendment. You **must** attach proof of the federal finalization date and any schedules, forms, breakdowns, statements, or other documentation required to support your claim. If Form IL-990-T-X is submitted without the proper attachments, it may be partially or totally denied.

Examples of federal finalization include a copy of one or more of the following items:

- your federal refund check
- your audit report from the IRS
- your federal transcript verifying your federal taxable income

If you are filing Form IL-990-T-X because

- you filed an amended federal return and your tax due to Illinois decreases, you must attach proof of the federal finalization date, include a copy of that federal return, plus any other related forms, schedules, or attachments, including a signed and dated copy of any federal report of income tax examination changes, if applicable.
- you filed an amended federal return and your tax due to Illinois increases, you must attach proof of the federal finalization date, including a signed and dated copy of any federal report of income tax examination changes, if applicable, showing the change was

reported to Illinois within 120 days of IRS acceptance, or you may be assessed a late-payment penalty.

- of a change by the IRS, you must include all copies of the federal examining officer's reports, including preliminary, revised, corrected, and superseding reports, and a signed and dated copy of any federal report of income tax examination changes, if applicable.
- you copied information incorrectly from your federal Form 990-T onto your Form IL-990-T, you must include a copy of your federal Form 990-T.
- of a change in, or audit of, another state's tax return, you must include a copy of the other state's corrected return or the examining officer's reports.
- of changes reported on a revised Schedule K-1-P or K-1-T (or any equivalent document) you received, you must include a copy of the revised Schedule(s) K-1-P or K-1-T (or equivalent document).
- of changes, other than those described above, see Form IL-990-T Instructions and any schedules for the year you are changing to determine what attachments you must provide.

## Should I round?

You must round the dollar amounts on Form IL-990-T-X whole-dollar amounts. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

## Where should I file?

Mail your Form IL-990-T-X to:

**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19016  
SPRINGFIELD IL 62794-9016**

## What if I need additional assistance or forms?

- Visit our website at [tax.illinois.gov](http://tax.illinois.gov) for assistance, forms or schedules.
- Write us at:  
**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19001  
SPRINGFIELD IL 62794-9001**
- Call **1 800 732-8866** or **217 782-3336** (TDD, telecommunications device for the deaf, at **1 800 544-5304**).
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.

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# Specific Instructions

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For instructions regarding completion of Steps 1 through 5, refer to the Form IL-990-T Instructions and schedules for the year being amended.

Specific instructions for most of the lines are included. If a specific line is not referenced, follow the instructions on the form.

Enter the tax year you are amending in the space provided at the top of Form IL-990-T-X.

## Step 1: Identify your exempt organization

**A** — Type or print your legal business name. If you have a name change from your original return, check the corresponding box.

**B** — Type or print your mailing address. If your address has changed since you filed your last return, check the box.

**C** — Check this box if you are filing this amended return to report changes to your Illinois sales factor numerator due to the inclusion or exclusion of throwback sales.

**D** — Check this box if you are filing this amended return to report changes to your Illinois sales factor numerator due to the inclusion or exclusion of double throwback sales.

**E** — Check this box if you are a 52/53 week filer. A 52/53 week filer is a fiscal filer with a tax year that varies from 52 to 53 weeks because their tax year ends on the same day of the week instead of the last day of the month.

**F** — Enter your entire federal employer identification number (FEIN).

**G** — **Check the appropriate box for the reason you are filing this return.** If you are amending due to a federal change, you **must** check the appropriate box for partial agreed or finalized, and include the date of IRS finalization, which might not be the date the federal amended return was filed. Please attach a dated copy of any federal examining officer's report. If you do not provide this date or the required attachments, you may be assessed penalties and interest.

**H** — Check the box if you are taxed as a corporation.

**I** — Check the box if you are taxed as a trust.

**J** — If you are entitled to take income tax credits on Step 5, Line 24, you must check the box on Line J, and attach Illinois Schedule 1299-D to your tax return, even if you are unable to use any of the credits in this tax year.

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



## Explain the changes on this return

The purpose of this area is to allow you to explain the specific changes you are making to your Illinois tax return. You should include all relevant information, including, but not limited to, changes made to

- specific addition and subtraction modifications,
- credit or credit recapture amounts, and
- the federal or other state return that caused changes to the Illinois return.

You must provide an explanation for each line item you change.

If your changes generate an overpayment which you elect to receive as a credit carryforward and you elect to apply that credit to a tax year other than the year described in the Line 34 instructions, you must follow the instructions found under “May I apply my credit to a different tax year?” If you fail to include the required information in your explanation, your election will be considered invalid and we will not apply your credit as you requested.

### General Information for Steps 2 through 5

**Column A** — Enter the amounts from your most recently filed or adjusted return for the year that you are amending. These may be figures from your original Form IL-990-T or a previously amended or audited return.

**Column B** — Enter the correct amount for each line in Column B. For each line item you change, you must provide an explanation for that change in the “Explain the changes on this return” area.

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

**Line 1** — Enter the amount of unrelated business taxable income or loss from U.S. Form 990-T, Line 39. This entry is the unrelated business taxable income or loss after deducting income exempt from tax by reason of the United States or Illinois Constitutions, or by reason of law, statute, or treaties of the United States. **Attach a worksheet explaining the source and amount of any such deduction.**

**Line 2** — You must add back any amount of Illinois Income and Replacement taxes and surcharge that you deducted on your U.S. Form 990-T to arrive at your federal unrelated business taxable income.

**Line 3** — Follow the instructions on the form. This is your base income or loss.

**Column A** — Enter the amounts from your most recently filed or adjusted return. **Do not check a box on Lines A or B to indicate how your income was reported on your most recently filed or adjusted return.** The check boxes on Lines A and B are used when reporting your amended base income or loss in column B.

**Column B** — Follow the instructions on the form and check the box on Line A or B that applies to the amount in Column B. You must check one of these boxes and follow the instructions for that Line when completing Column B.

#### Check the box on Line A if

- all of your base income or loss is derived inside Illinois or you are an Illinois resident trust; and
- you do not have any income or loss to report on Lines 4 or 10.

**If you check the box on Line A, do not complete Step 3, Column B.** All of your amended base income or loss is allocable to Illinois.

Skip Step 3, Column B, enter the amount from Step 2, Column B, Line 3 on Step 4, Column B, Line 12, and complete the remainder of the return.

#### Check the box on Line B if any of the following apply

- your base income or loss is derived inside and outside Illinois;
- all of your base income or loss is derived outside Illinois; or
- you have income or loss to report on Lines 4 or 10.

**If you check the box on Line B, you must complete all lines of Step 3, Column B.** Submitting Form IL-990-T-X with an incomplete Step 3, Column B, including Lines 6, 7, and 8 may result in a delay in processing your return, further correspondence, and you may be required to submit further information to support your filing. See the Specific Instructions for Step 3 for more information.

### Step 3: Figure your income allocable to Illinois

Complete Step 3 only if you originally completed this step, or you need to make a change that affects your base income or loss allocable to Illinois. Refer to Form IL-990-T, Step 3, Specific Instructions, for the year being amended.

You **must** check the box on Line B and complete Step 3 if any portion of Column B, Line 3, base income or loss, is derived outside Illinois, or you have any income or loss to report on Column B, Lines 4 or 10.

If you do not complete **all** of Step 3, Column B, Lines 4 through 11, we may issue a notice and demand proposing 100 percent of income as being allocated to Illinois, or in the case of a loss return, a notice indicating none of your loss as being allocated to Illinois.

### Step 4: Figure your net replacement tax

Follow the instructions on the form. Be sure to attach any required schedules or forms.

**Line 14** — See Illinois Schedule 4255, Recapture of Investment Tax Credits, for more information. You must attach Illinois Schedule 4255 if you have an amount on this line.

**Line 16** — See Form IL-477, Replacement Tax Investment Credits, for more information. You must attach Form IL-477 and any other required support listed on Form IL-477 if you have an amount on this line.

### Step 5: Figure your net income tax

**Line 19** — See Form IL-990-T instructions.

**Line 20** — See Illinois Schedule 4255 for more information regarding the recapture of investment credits. You must attach Illinois Schedule 4255 if you have an amount on this line.

**Line 22** — See Illinois Schedule 1299-D for more information regarding income tax credits. If you have an amount on this line, check the box in Step 1, Line J and attach Illinois Schedule 1299-D and any other required support listed on Schedule 1299-D.

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

**Line 26** — Compassionate Use of Medical Cannabis Program Act surcharge. Use the instructions and the Surcharge Worksheet in the Form IL-990-T instructions to figure your surcharge.

**Line 27** — Sale of assets by gaming licensee surcharge. Use the instructions and the Surcharge Worksheet in the Form IL-990-T instructions to figure your surcharge.

**Line 29a** — Enter the sum of any overpayment from your prior year tax returns that you requested to be applied to this year's tax return. Take into account any correspondence we may have sent you that changed the amount of your credit carryforward from the previous year.

**Line 29b** — Enter the sum of the following, not including any penalty and interest previously paid:

- estimated payments or tax prepayments made during the tax year,

- extension payments,
- any tax payments you made with a previously filed Form IL-990-T-X, and
- any other payments made prior to the date this amended return is filed (e.g., responding to a bill).

**Line 29c** — Enter the amount you wish to claim of Illinois pass-through withholding payments reported to you by partnerships, S corporations, or trusts on Schedule(s) K-1-P or K-1-T. If you received more than one Schedule K-1-P or K-1-T, add the amounts you wish to claim from all the schedules and enter the total on Line 29c. **Attach copies of the Schedules K-1-P and K-1-T you received from the pass-through entities to your Form IL-990-T.** See “What are pass-through withholding payments?” under “General Information” in the Form IL-990-T instructions for more information.

**Line 29d** — Enter the total amount of Illinois gambling withholding. **Attach Forms W-2G.**

**Line 31** — Enter previously paid penalty and interest. Obtain this information from your MyTax Illinois account. Sign into [mytax.illinois.gov](http://mytax.illinois.gov) to view or register your account.

**Line 32** — Enter the total amount of any overpayment, credit, or refund (whether received or not) reported on your previously filed Form IL-990-T or Form IL-990-T-X. Do not include any interest that you received.

**Line 36** — Enter the amount of overpayment you elect to be credited forward. Check the box on this line if this is your final return and any remaining carryforward is being transferred to another entity. **Attach** a detailed statement to your return listing the FEIN of the entity receiving the credit carryforward, the date the credit was transferred, and the reason for the transfer.

See Form IL-990-T, Line 32 instructions for information about applying your credit carryforward.

Your credit carryforward will not be applied if you do not file a processable return.

If your overpayment accrues interest and you elect to receive your

- entire overpayment as a credit carryforward, any interest due will be applied with your credit as an additional credit carryforward. We will calculate the amount of interest due and notify you. When you claim your credit carryforward in a future year you must include this interest amount in the amount claimed.
- overpayment as both a credit carryforward and a refund, we will apply the credit as you request and include any interest due with your refund.

**Note** — Your credit carryforward may be reduced by us due to corrections we make to your return, or to satisfy any unpaid tax, penalty, and interest due for this year or any other year. If we reduce your credit carryforward, it may result in a late-payment penalty in a subsequent year.

## May I apply my credit to a different tax year?

Yes. If you wish to apply your credit to a tax year other than the one described above, you must indicate the tax year to which you wish to have the credit apply in the “Explain the changes on this return” area of this return.

If you do not follow these instructions, your election will be considered invalid and we will apply your credit as indicated under “To which tax year will my credit apply?” in the original return instructions.

If you submit a valid request, we will apply your credit as you requested and notify you. Once made, your election to change the tax year to which your credit will apply is irrevocable.

**Note** — You may only apply your credit to tax years occurring after the year of the return creating the overpayment. If you request to apply more credit than our records show you have available, we will apply the maximum amount available and notify you of the difference.

**Line 37** — Follow the instructions on the form. We will calculate any interest that may be due you and include it in your refund check. Any refund may be reduced to satisfy any outstanding liability.

We do not currently offer direct deposit as a method for receiving a refund from an amended return. Overpayments will be refunded by check.

**Line 38** — Follow the instructions on the form. This is your amount of tax due that must be paid in full if \$1 or more. We encourage you to let us figure your penalties and interest and send you a bill instead of determining these amounts yourself. We will compute any penalty and interest due and notify you.

**Note** — We will apply all payments against tax first, penalty second, and interest third.

Complete a payment voucher, Form IL-990-T-X-V, make your check or money order payable to “**Illinois Department of Revenue**” and **attach them to the front of the return.**

## Step 7: Signature, date, and paid preparer’s information

You must sign and date your return. If you do not sign your return, it will not be considered filed and you may be subject to a **nonfiler penalty.**

If you pay someone to prepare your return, the income tax return preparer must also sign and date the return, enter the preparer tax identification number (PTIN) issued to them by the Internal Revenue Service, and provide their firm’s name, address, and phone number.

If you want to allow the paid preparer listed in this step to discuss this return with IDOR, check the box. This authorization will allow your paid preparer to answer any questions that arise during the processing of your return, call us with questions about your return, and receive or respond to notices we send. The authorization will automatically end no later than one year after you file your amended return. You may revoke the authorization at any time by calling or writing us.