



Illinois Department of Revenue

2016 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.

Form header section containing tax year information and payment amount.

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 Check the applicable box if one of the following applies.

First return Final return (If final, enter the date. mm dd yyyy)

D Enter your federal employer identification no. (FEIN).

FEIN input field

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.

Step 2: Figure your base income or loss

(Whole dollars only)

Table with 3 rows: 1 Unrelated business taxable income... 2 Illinois income and replacement tax... 3 Base income or loss.

STOP sign icon and checkboxes A and B regarding income derivation location.

Step 3: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

Table with 11 rows for Step 3 calculations: 4 Business income or loss included... 5 Business income or loss... 6 Total sales everywhere... 7 Total sales inside Illinois... 8 Apportionment factor... 9 Business income or loss apportionable... 10 Business income or loss apportionable from non-unitary... 11 Base income or loss allocable to Illinois.

Step 4: Figure your net replacement tax

Table with 7 rows for Step 4 calculations: 12 Net income or loss from Line 3 or Line 11. 13 Replacement tax. 14 Recapture of investment credits. 15 Replacement tax before investment credits. 16 Investment credits. 17 Net replacement tax.

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



Step 5: Figure your net income tax (see instructions)

18 Net income or loss from Line 12.	18 _____	.00
19 Income Tax. Corporations: multiply Line 18 by 5.25% (.0525). Trusts: multiply Line 18 by 3.75% (.0375).	19 _____	.00
20 Recapture of investment credits. Attach Schedule 4255.	20 _____	.00
21 Income tax before credits. Add Lines 19 and 20.	21 _____	.00
22 Income tax credits. Attach Schedule 1299-D.	22 _____	.00
23 Net income tax. Subtract Line 22 from Line 21. If the amount is negative, enter "0."	23 _____	.00

Step 6: Figure your refund or balance due

24 Net replacement tax from Line 17.	24 _____	.00
25 Net income tax from Line 23.	25 _____	.00
26 Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26 _____	.00
27 Total net income and replacement taxes and surcharge. Add Lines 24, 25, and 26.	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(s) W-2G.	28e _____	.00
29 Total payments. Add Lines 28a through 28e.	29 _____	.00
30 Overpayment. If Line 29 is greater than Line 27, subtract Line 27 from Line 29.	30 _____	.00
31 Amount to be credited forward. See instructions.	31 _____	.00 ◆
32 Refund. Subtract Line 31 from Line 30. This is the amount to be refunded.	32 _____	.00

33 Complete to direct deposit your refund

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

34 Tax Due. If Line 27 is greater than Line 29, subtract Line 29 from Line 27. This is the amount you owe.	34 _____	.00
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▶ If you owe tax on Line 34, 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 here

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 of authorized officer	Date	Title	(____) _____ Phone	Check this box if the Department may discuss this return with the paid preparer shown in this step. <input type="checkbox"/>
Signature of paid preparer	Date	Paid preparer's PTIN		
Paid preparer's firm name	Address		(____) _____ 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**

