



Enter your name as shown on your Illinois tax return.

Enter your federal employer identification number (FEIN).

## Step 1: Identify your affiliated companies

	A	B	C	D - Totals
1 Enter the name of each affiliated company.	1 _____	1 _____	1 _____	
2 Enter the FEIN for each affiliated company.	2 _____	2 _____	2 _____	
2a Check if this is a newly added affiliated company. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Step 2: Figure your addition modifications **Note** All taxpayers may complete this section.

3a Amount of interest paid to each affiliated company.	3a _____	3a _____	3a _____	If you have more affiliated companies to report than space provided, complete and attach additional Schedules 80/20. Report the totals in column D of the last additional Schedule only.
b Interest exempt from the amount on Line 3a.	3b _____	3b _____	3b _____	
c Subtract Line 3b from 3a.	3c _____	3c _____	3c _____	
4 Amount of dividends received from each affiliated company.	4 _____	4 _____	4 _____	
5 Subtract Line 4 from Line 3c. If negative, enter "0" here and the result as a positive amount on Line 7.	5 _____	5 _____	5 _____	
6a Intangible expenses paid to each affiliated company.	6a _____	6a _____	6a _____	
b Intangible expenses amount on Line 6a exempt from addback.	6b _____	6b _____	6b _____	
Check the boxes on Line 6c to identify the reasons the amount on Line 6b is exempt from addback. You may check multiple boxes. See instructions.				
c Foreign company or state	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
No principal purpose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Addback unreasonable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Alternative apportionment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d Subtract Line 6b from 6a.	6d _____	6d _____	6d _____	
7 Any excess of dividends received from each affiliated company on Line 4 over the interest expense addition on Line 3c.	7 _____	7 _____	7 _____	
8 Subtract Line 7 from Line 6d. If negative, enter "0" here and enter the result as positive amount on Line 10.	8 _____	8 _____	8 _____	
9 Insurance premiums paid to each affiliated company.	9 _____	9 _____	9 _____	
10 Any excess of dividends received from each affiliated company on Line 7 over the intangible expense addition on Line 6d.	10 _____	10 _____	10 _____	
11 Subtract Line 10 from Line 9. If negative, enter "0."	11 _____	11 _____	11 _____	
12 Insurance companies: Insurance proceeds received from you that were claimed as a subtraction by any of your policy holders on Sch. 80/20, Line 18. See instr.	12 _____	12 _____	12 _____	
13 Total addition modifications. Add Lines 5, 8, 11 and 12. See instructions.	13 _____	13 _____	13 _____	



Illinois Department of Revenue  
2016 Schedule 80/20

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	A	B	C	D - Totals
Enter the FEIN for each affiliated company from Step 1.				

**Step 3: Figure your subtraction modifications for affiliated companies**

**Note** → All taxpayers may complete Steps 3 and 4 if an addition modification was figured in Step 2.

14 Enter the amount of interest received from each affiliated company.	14			
15 Enter the lesser of Line 5 or Line 14.	15			15
16 Enter the amount of intangible income received from each affiliated company.	16			
17 Enter the lesser of Line 8 or Line 16.	17			17
18 Add Column D, Line 15 and Column D, Line 17. Enter the total here and on Page 3, Line 19.				18

If you have more affiliated companies to report than space provided, complete and attach additional Schedules 80/20. Report the totals in column D of the last additional Schedule only.

**All taxpayers:**  
**Continue to Page 3** →





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**Read this information first** - If you attach multiple copies of Schedule 80/20 to your return, complete this page once and attach it as the last page of Schedule 80/20. Failure to do so may result in a delay in the processing of your return.

**Step 4: Figure your total subtraction modification**

- 19** Enter the amount from Line 18. **19** \_\_\_\_\_
- 20** Subtraction for losses insured by an affiliated insurance company. See instructions. **20** \_\_\_\_\_ ◇
- 21** Enter the name and FEIN of the affiliated insurance company from Line 20. Name \_\_\_\_\_  
FEIN \_\_\_\_\_ - \_\_\_\_\_

**Note** If you are not an affiliated company, skip Lines 22 through 31 and complete Line 32.

If you are an affiliated company, complete Lines 22 through 31 and Line 32.

- 22** Enter the name and FEIN of the U.S. company that paid you interest or intangible expenses. Name \_\_\_\_\_  
FEIN \_\_\_\_\_ - \_\_\_\_\_
- 23** Enter the amount of interest received from the U.S. company. **23** \_\_\_\_\_ ◇
- 24** Enter the amount of interest paid to you from the U.S. company's Schedule 80/20, Line 5. **24** \_\_\_\_\_ ◇
- 25** Enter the lesser of Line 23 or Line 24. **25** \_\_\_\_\_
- 26** Enter the intangible income received from the U.S. company. **26** \_\_\_\_\_ ◇
- 27** Enter the amount of intangible expenses paid to you from the U.S. company's Schedule 80/20, Line 8. **27** \_\_\_\_\_ ◇
- 28** Enter the lesser of Line 26 or Line 27. **28** \_\_\_\_\_
- 29** Enter the amount of insurance premiums received from the U.S. company. **29** \_\_\_\_\_ ◇
- 30** Enter the amount of insurance premiums paid to you from the U.S. company's Schedule 80/20, Line 11. **30** \_\_\_\_\_ ◇
- 31** Enter the lesser of Line 29 or Line 30. **31** \_\_\_\_\_

**All taxpayers complete Line 32.**

- 32 Total subtraction modifications.**  
Add Lines 19, 20, 25, 28, and 31.  
Enter the amount here and see instructions. **32** \_\_\_\_\_

