

Step 4: Figure your income or loss

14	Enter your unmodified base income or loss from Line 13.	14	_____	.00
15	State, municipal, and other interest income excluded from Line 14.	15	_____	.00
16	Illinois replacement tax deducted in arriving at Line 14.	16	_____	.00
17	Illinois Special Depreciation addition. Attach Form IL-4562.	17	_____	.00
18	Related-party expenses addition. Attach Schedule 80/20.	18	_____	.00
19	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.	19	_____	.00
20	Guaranteed payments to partners from U.S. Form 1065 or 1065-B.	20	_____	.00
21	The amount of loss distributable to a partner subject to replacement tax. Attach Schedule B.	21	_____	.00
22	Other additions. Attach Illinois Schedule M (for businesses).	22	_____	.00
23	Add Lines 14 through 22. This amount is your income or loss.	23	_____	.00

Step 5: Figure your base income or loss

24	Interest income from U.S. Treasury or other exempt federal obligations.	24	_____	.00
25	August 1, 1969, valuation limitation amount. Attach Schedule F.	25	_____	.00
26	Personal service income or reasonable allowance for compensation of partners.	26	_____	.00
27	Share of income distributable to a partner subject to replacement tax. Attach Schedule B.	27	_____	.00
28	River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-A.	28	_____	.00
29	High Impact Business Dividend subtraction. Attach Schedule 1299-A.	29	_____	.00
30	Illinois Special Depreciation subtraction. Attach Form IL-4562.	30	_____	.00
31	Related-party expenses subtraction. Attach Schedule 80/20.	31	_____	.00
32	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	32	_____	.00
33	Other subtractions. Attach Schedule M (for businesses).	33	_____	.00
34	Total subtractions. Add Lines 24 through 33.	34	_____	.00
35	Base income or loss. Subtract Line 34 from Line 23.	35	_____	.00



A If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. You may not complete Step 6. (You must leave Step 6, Lines 36 through 46 blank.) ☐

Note If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 6.

B If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, check this box and complete all lines of Step 6. (Do not leave Lines 40 through 42 blank.) See instructions. ☐

Step 6: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

36	Nonbusiness income or loss. Attach Schedule NB.	36	_____	.00
37	Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See Instructions.	37	_____	.00
38	Add Lines 36 and 37.	38	_____	.00
39	Business income or loss. Subtract Line 38 from Line 35.	39	_____	.00
40	Total sales everywhere. This amount cannot be negative.	40	_____	.00
41	Total sales inside Illinois. This amount cannot be negative.	41	_____	.00
42	Apportionment factor. Divide Line 41 by Line 40. (Round to six decimal places.)	42	_____	
43	Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42.	43	_____	.00
44	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	44	_____	.00
45	Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	45	_____	.00
46	Base income or loss allocable to Illinois. Add Lines 43 through 45.	46	_____	.00



Step 7: Figure your net income

47	Base income or net loss from Step 5, Line 35, or Step 6, Line 46.	47	_____	.00
48	Illinois net loss deduction. Attach Schedule NLD. If Line 47 is zero or a negative amount, enter "0."	48	_____	.00
49	Income after NLD. Subtract Line 48 from Line 47.	49	_____	.00
50	Enter the amount from Step 5, Line 35.	50	_____	.00
51	Divide Line 47 by Line 50. (Round the result to six decimal places. This figure cannot be greater than "1.")	51	_____	.
52	Exemption allowance. See instructions before completing.	52	_____	.00
53	Net income. Subtract Line 52 from Line 49.	53	_____	.00

Step 8: Figure your net replacement tax and pass-through withholding you owe

54	Replacement tax. Multiply Line 53 by 1.5% (.015).	54	_____	.00
55	Recapture of investment credits. Attach Schedule 4255.	55	_____	.00
56	Replacement tax before investment credits. Add Lines 54 and 55.	56	_____	.00
57	Investment credits. Attach Form IL-477.	57	_____	.00
58	Net replacement tax. Subtract Line 57 from Line 56. If the amount is negative, enter "0."	58	_____	.00
59	Pass-through withholding you owe on behalf of your members. Enter the amount from Schedule B, Section A, Line 9. See Instructions. Attach Schedule B.	59	_____	.00
60	Total net replacement tax and pass-through withholding you owe. Add Line 58 and Line 59.	60	_____	.00

Step 9: Figure your refund or balance due

61	Payments. See instructions.			
a	Credits and payments made before the original tax due date.	61a	_____	.00
b	Pass-through withholding reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T.	61b	_____	.00
c	Illinois gambling withholding. Attach Form(s) W-2G.	61c	_____	.00
62	Total payments. Add Lines 61a through 61c.	62	_____	.00
63	Overpayment. If Line 62 is greater than Line 60, subtract Line 60 from Line 62.	63	_____	.00
64	Amount to be credited forward . See instructions.	64	_____	.00
65	Refund. Subtract Line 64 from Line 63. This is the amount to be refunded.	65	_____	.00

66 Complete to direct deposit your refund	
Routing Number	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings
Account Number	

67	Tax Due. If Line 60 is greater than Line 62, subtract Line 62 from Line 60. This is the amount you owe.	67	_____	.00
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► If you owe tax on Line 67, complete a payment voucher, Form IL-1065-V. Write your FEIN, tax year ending, and "IL-1065-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the first page of this form.

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

Step 10: 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	Signature of partner	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.
Paid Preparer Use Only	Print/Type paid preparer's name		Paid preparer's signature		<input type="checkbox"/> Check if self-employed
	Date (mm/dd/yyyy)		Paid Preparer's PTIN		
	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 19031
Springfield, IL 62794-9031

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

**2018 Schedule B Partners' or Shareholders' Information**

Attach to your Form IL-1065 or Form IL-1120-ST.

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.
_____Enter your federal employer identification number (FEIN).
_____-_____-_____-_____-_____-_____**Read this information first**

- You must read the Schedule B instructions and complete Schedule(s) K-1-P and Schedule(s) K-1-P(3) before completing this schedule.
- You must complete Section B of Schedule B and provide all the required information for your partners or shareholders before completing Section A of Schedule B.



Note Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Department. You may also be required to submit further information to support your filing.

Section A: Total members' information (from Schedule(s) K-1-P and Schedule B, Section B)

Before completing this section you must first complete Schedule(s) K-1-P, Schedule(s) K-1-P(3) and Schedule B, Section B. You will use the amounts from those schedules when completing this section.

Totals for resident and nonresident partners or shareholders (from Schedule(s) K-1-P and Schedule B, Section B)

- | | | | |
|----------|---|----------|-------|
| 1 | Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members. See instructions. | 1 | _____ |
| 2 | Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions. | 2 | _____ |
| 3 | Add the amounts shown on Schedule B, Section B, Column E for all partners or shareholders on all pages for which you have entered a check mark in Column D. Enter the total here. See instructions. | 3 | _____ |

Totals for nonresident partners or shareholders only (from Schedule B, Section B)

- | | | | |
|----------|--|----------|-------|
| 4 | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident individual members. See instructions. | 4 | _____ |
| 5 | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident estate members. See instructions. | 5 | _____ |
| 6 | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your partnership and S corporation members. See instructions. | 6 | _____ |
| 7 | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your nonresident trust members. See instructions. | 7 | _____ |
| 8 | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Column J for your C corporation members. See instructions. | 8 | _____ |
| 9 | Add Line 4 through Line 8. This is the total pass-through withholding you owe on behalf of all your nonresident partners or shareholders. This amount should match the total amount from Schedule B, Section B, Column J for all nonresident partners or shareholders on all pages. Enter the total here and on Form IL-1065, Line 59, or Form IL-1120-ST, Line 58. See instructions. | 9 | _____ |

► Attach all pages of Schedule B, Section B behind this page.



Illinois Department of Revenue
2018 Schedule B



Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.
(FEIN).

Enter your federal employer identification number

Section B: Members' information (See instructions before completing.)

	A	B	C	D	E	F	G	H	I	J
	Name and Address	Partner or Shareholder type	SSN or FEIN	Subject to Illinois replacement tax or an ESOP	Member's distributable amount of base income or loss	Excluded from pass-through withholding	Share of Illinois income subject to pass-through withholding	Pass-through withholding before credits	Distributable share of credits	Pass-through withholding amount
1	Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
2	Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
3	Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
4	Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						
5	Name _____ C/O _____ Addr. 1 _____ Addr. 2 _____ City _____ State _____ Zip _____			<input type="checkbox"/>						

Note If you have more members than space provided, attach additional copies of this page as necessary.
Schedule B back (R-12/18)

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.