

Illinois Department of Revenue

2018 Form IL-1120-ST Small Business Corporation Replacement Tax Return Due on or before the 15th day of the 3rd month following the close of the tax year.



	Due on or before the Total day of the ord month following the clos-	0 01 11	io iax	your.				
If th	nis return is not for calendar year 2018, enter your fiscal tax year here.				Enter the amou	unt you are paying.		
	Tax year beginning 20, ending _	month		20				
This	s form is for tax years ending on or after December 31, 2018, and before Dece	mber (31, 20	For tax years				
end	ing in 2018 but before December 31, 2018, use the 2017 form. For prior years	, use t	he for	m for that year.	\$			
-	o 1: Identify your small business corporation		K	Enter your fede	eral employer ide	ntification no. (FEIN).		
Α	Enter your complete legal business name.			-		, ,		
	If you have a name change, check this box.	Ш	L	Check this	box if you are a	member of a		
	Name:				ss group, and en			
В	Enter your mailing address.		•	ho prepared the				
	Check this box if either of the following apply:					Jnitary Business		
	this is your first return , or			Group. Attach	Schedule UB to	this return.		
	• you have an address change.							
	C/O:		_ M	-		ustry Classification		
	Mailing address:	_	System (NAIC:	S) Code. See ins	structions.			
	City: State: ZIP:							
_			- N			e (charter) number		
C	If this is the first or final return, check the applicable box(es).			issued by the Secretary of State.				
	First return		_					
	Final return (Enter the date of termination		0	•	state, and zip co	•		
ח	mm dd yyyy If this is a final return because you sold this business, enter the date sold			-	ords are kept. (U ation, <i>e.g.</i> , IL, G	Jse the two-letter		
ט	(mm dd yyyy) , and the new owner's FEIN.			postal abblevia	auon, e.g. , 1L, G/	ι, σιο.		
	(IIIII dd yyyy) , aild the new Owner's FEIIV.			City	State	e Zip		
_		Р	If you are making the business income election to					
E	Apportionment Formulas. Check the appropriate box or boxes and see					business income,		
	the Apportionment Formula instructions. Financial organizations Transportation companies		_		and enter "0" on L			
			Q	-	-	wing, check the box		
_	Federally regulated exchanges Sales companies			_	federal form(s)			
F	Check this box if you attached Form IL-4562.	\sqcup		Federal Fo		Federal Sch. M-3,		
G	Check this box if you attached Illinois Schedule M (for businesses).		R	If you are make	ing a discharge	Part II, Line 10		
Н	Check this box if you attached Schedule 80/20.		n			or Form IL-1120-ST,		
ı	Check this box if you attached Schedule 1299-A.				this box and att			
J	Check this box if you attached the Subgroup Schedule.	\Box		Form 982.				
-	, ,		S		if your business a			
`	O. Figure very endinger income or less			protected unde	r Public Law 86-2			
	2: Figure your ordinary income or loss 1 Ordinary income or loss, or equivalent from federal Schedule K.					ole dollars only) 		
•	Ordinary income or loss, or equivalent from rederal scriedule K.Net income or loss from all rental real estate activities.					•00		
ש	3 Net income or loss from other rental activities.					•00		
	4 Portfolio income or loss.					•00		
, -	5 Net IRC Section 1231 gain or loss.					<u>•00</u>		
<u> </u>	6 All other items of income or loss that were not included in the computation of the comp	tion of	f incor	me or loss on	-			
=	Page 1 of U.S. Form 1120-S. See instructions. Identify:					•00		
Ŀ.	7 Add Lines 1 through 6. This is your ordinary income or loss.					•00		
	Step 3: Figure your unmodified base income or loss				•			
77	8 Charitable contributions.				8	•00		
>	9 Expense deduction under IRC Section 179.0 Interest on investment indebtedness.					• <u>00</u>		
_	Interest on investment indebtedness.All other items of expense that were not deducted in the computation of th	f ordir	narv ii	ncome or loss or		<u>•UU</u>		
, ' =	Page 1 of U.S. Form 1120-S. See instructions. Identify:					•00		
) 1	2 Add Lines 8 through 11.					•00		
•	3 Subtract Line 12 from Line 7. This amount is				•=	- 3-5		
•	your total unmodified base income or loss.				13	<u>•00</u>		

Step	4: Figure your income or loss							
14	Enter the amount from Line 13. Unitary filers, enter the amount from Schedule	e UB, St	tep 2, Col E, Line 30.	14	<u>•00</u>			
15	State, municipal, and other interest income excluded from Line 14.		15	<u>•00</u>				
16	Illinois replacement tax and surcharge deducted in arriving at Line 14.		16	<u>•00</u>				
17	Illinois Special Depreciation addition. Attach Form IL-4562.		17	<u>•00</u>				
18	Related-party expenses addition. Attach Schedule 80/20.			18	<u>•00</u>			
19	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.		19	<u>•00</u>				
20	The amount of loss distributable to a shareholder subject to replacement tax.	Schedule B.	20	<u>•00</u>				
21	Other additions. Attach Illinois Schedule M (for businesses).		21	<u>•00</u>				
22	Add Lines 14 through 21. This amount is your income or loss.		22	<u>•00</u>				
Step	5: Figure your base income or loss							
23	Interest income from U.S. Treasury or other exempt federal obligations.	23 _	•00					
24	Share of income distributable to a shareholder subject to replacement							
	tax. Attach Schedule B.							
25	River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-A.		<u>•00</u>					
26	River Edge Redevelopment Zone Interest subtraction. Attach Schedule 1299-A.		<u>•00</u>					
27	High Impact Business Dividend subtraction. Attach Schedule 1299-A.		<u>•00</u>					
28	High Impact Business Interest subtraction. Attach Schedule 1299-A.		<u>•00</u>	<u>)</u>				
29	Contribution subtraction. Attach Schedule 1299-A.		<u>•00</u>					
30	Illinois Special Depreciation subtraction. Attach Form IL-4562.		<u>•00</u>					
31	Related-party expenses subtraction. Attach Schedule 80/20.		<u>•00</u>					
32	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.		<u>•00</u>					
33	Other subtractions. Attach Schedule M (for businesses).	33 _	•00					
34	Total subtractions. Add Lines 23 through 33.			34	<u>•00</u>			
35	Base income or loss. Subtract Line 34 from Line 22.			35	<u>•00</u>			
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 <u>all lines</u> of Step 6. (Do not leave Lines 40 through 42 blan	nk.) See	e instructions.		Ш			
Step	6: Figure your income allocable to Illinois (Complete only if you che	cked th		-				
36	Nonbusiness income or loss. Attach Schedule NB.			36	<u>•00</u>			
37	Business income or loss included in Line 35 from non-unitary partnerships, p Schedule UB, S corporations, trusts, or estates. See instructions.	artners		37	<u>•00</u>			
38	Add Lines 36 and 37.			38	<u>•00</u>			
39	Business income or loss. Subtract Line 38 from Line 35.			39	<u>•00</u>			
40	Total sales everywhere. This amount cannot be negative.	40 _		_				
41	Total sales inside Illinois. This amount cannot be negative.	41 _		_				
42	Apportionment factor. Divide Line 41 by Line 40. (Round to six decimal places.)		_					
43	Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42		43	<u>•00</u>				
44	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	44	<u>•00</u>					
45	Business income or loss apportionable to Illinois from non-unitary partnership a Schedule UB, S corporations, trusts, or estates. See instructions.	s, partn		45	•00			
46	Base income or loss allocable to Illinois. Add Lines 43 through 45.		46					

Step 7	7: Figure your net income	[[
47	Base income or net loss from Step 5, Line 35, or Step 6, Line 46.	47	7	
48	Discharge of indebtedness adjustment. Attach federal Form 982. See instructions.	48	8	
49	Adjusted base income or net loss. Add Lines 47 and 48.	49	9	
50	Illinois net loss deduction. Attach Schedule NLD. If Line 49 is zero or a negative amount, enter "0."	50	•00	
51	Net income. Subtract Line 50 from Line 49.	51	•00	
Step 8	3: Figure your net replacement tax, surcharge, and pass-through withholding you o	we		
52	Replacement tax. Multiply Line 51 by 1.5% (.015).	52	•00	
53	Recapture of investment credits. Attach Schedule 4255.	53	•00	
54	Replacement tax before investment credits. Add Lines 52 and 53.	54	•00	
55	Investment credits. Attach Form IL-477.	55	•00	
56	Net replacement tax. Subtract Line 55 from Line 54. If the amount is negative, enter "0."	56	6	
57	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	57	7 •00	
58	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.	58	8	
59	Total net replacement tax, surcharge, and pass-through withholding you owe.			
	Add Lines 56, 57, and 58.	59	9 <u> </u>	
Step 9	9: Figure your refund or balance due			
60	Payments. See instructions.			
	a Credits and payments made before the original tax due date. 60a	<u>•00</u>		
	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.			
0.4	c Illinois gambling withholding. Attach Form(s) W-2G.		4	
61	Total payments. Add Lines 60a through 60c.	61		
62	Overpayment. If Line 61 is greater than Line 59, subtract Line 59 from Line 61.	62		
63	Amount to be credited forward. See instructions.	♦ 63		
64	Refund. Subtract Line 63 from Line 62. This is the amount to be refunded.	6 ⁴	•00	
65	Complete to direct deposit your refund			
	Routing Number Checking or Savings			
	Account Number			
66	Tax Due. If Line 59 is greater than Line 61, subtract Line 61 from Line 59. This is the amount you of	 owe. 6 6	6 •00	
•	If you owe tax on Line 66, complete a payment voucher, Form IL-1120-ST-V. Write your FEIN, tax year end			
	or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payme	_	_	
	<u>≣Special Note</u> Hoter the amount of your payment on the top of Page 1 in the s	pace pro	ovided.	
Step 1	10: Sign below - Under penalties of perjury, I state that I have examined this return and, to the best of my kn			
· 1	order portation of portation and trial order many to the book of my lan	omoago, i	Check if the Department	
Sign Here		 L	may discuss this return with the	
	Signature of authorized officer Date (mm/dd/yyyy) Title Phone		paid preparer shown in this step.	
Paid	District and the second		Check if	
Prepa	Eirmia nama N		employed Paid Preparer's PTIN	
Use C	Tily	Firm's FEIN Firm's phone (
	Time addices	iiii s piic	// <i>/</i>	
	If a payment is not enclosed, mail this return to:	il this ret	turn to:	

If a payment is not enclosed, mail this return to: Illinois Department of Revenue P.O. Box 19032 Springfield, IL 62794-9032

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



Illinois Department of Revenue 2018 Schedule B Partners' or Shareholders' Information



Year ending

Month Year

IL Attachment no. 1

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).

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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.



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.
- 2 Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions.
- 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.

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.
- 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.
- **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.
- 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.
- **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.
- 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.

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

Enter your federal employer identification number (FEIN).

Section B	B: Members' information (See instructions before completing.)									
	A Name and Address	B Partner or Shareholder type	C SSN or FEIN	Subject to Illinois replacement tax or an ESOP	E Member's distributable amount of base income or loss	F Excluded from pass-through withholding	Share of Illinois income subject to pass-through withholding	H Pass-through withholding before credits	Distributable share of credits	J Pass-through witholding amount
1 Name							(11 0014111111	in Column G thro		ice, emer zere
C/O										
Addr. 1										
City	State Zip			U						
2 Name										
Addr. 1										
Addr. 2										
City	State Zip			U _						
3 Name										
Addr. 2				_						
City	State Zip			U						
4 Name	State Zip									
City				🗆						
E	State Zip									
	Ctata Zin									
· ,	04-4- 7:									

State Zip

FNote If you have more members than space provided, attach additional copies of this page as necessary.

Schedule B back (R-12/18)