

Illinois Department of Revenue  
**2018 IL-990-T-X** Amended Exempt Organization  
 Income and Replacement Tax Return  
 For tax years ending on or after December 31, 2018

**Indicate what tax year you are amending:** Tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
 month day year, month day year

**STOP** If you are filing an amended return for tax years ending **before December 31, 2018**, you may not use this form. For prior years, use the amended return form for that year.

Enter the amount you are paying.  
 \$ \_\_\_\_\_

**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.  
 If you have an address change, check this box.   
 C/O: \_\_\_\_\_  
 Mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
- C** Throwback adjustment - see instructions.
- D** Double throwback adjustment - see instructions.
- E** Enter your federal employer identification no. (FEIN).  
 \_\_\_\_\_ - \_\_\_\_\_
- F** Check the applicable box for the type of change being made.  
 State change  Federal change  
 If a federal change, check one:  
 Partial agreed  Finalized  
**Enter the finalization date** \_\_\_\_\_  
**Attach** your federal finalization to this return.
- G** Check this box if you are taxed as a corporation.
- H** Check this box if you are taxed as a trust.
- I** Check this box if Schedule 1299-D is attached.

**Step 2: Explain the changes on this return** (Attach a separate sheet if necessary.)

Attach your payment and Form IL-990-T-X-V here.

**Step 3: Figure your base income or loss**

	<b>A</b> As most recently reported or adjusted (Whole dollars only)	<b>B</b> Corrected amount (Whole dollars only)
<b>1</b> Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.	1 _____ .00	1 _____ .00
<b>2</b> Illinois income and replacement tax and surcharge deducted in arriving at Line 1.	2 _____ .00	2 _____ .00
<b>3</b> Base income or loss. Add Lines 1 and 2.	3 _____ .00	3 _____ .00

**STOP** **A** If the amount on Line 3 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 3, Line 3 on Step 5, Line 12. You may not complete Step 4. (You must leave Step 4, Lines 4 through 11 blank.)

**B** If any portion of the amount on Line 3 is derived outside Illinois, check this box and complete **all** lines of Step 4. (Do not leave Lines 6 through 8 blank.) See instructions.

**Step 4: Figure your income allocable to Illinois** (Complete only if you checked the box on Line B, above.)

<b>4</b> Business income or loss included in Line 3 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	4 _____ .00	4 _____ .00
<b>5</b> Business income or loss. Subtract Line 4 from Line 3.	5 _____ .00	5 _____ .00
<b>6</b> Total sales everywhere. This amount cannot be negative.	6 _____ .00	6 _____ .00
<b>7</b> Total sales inside Illinois. This amount cannot be negative.	7 _____ .00	7 _____ .00
<b>8</b> Apportionment Factor. Divide Line 7 by Line 6. (Round to six decimal places.)	8 _____	8 _____
<b>9</b> Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.	9 _____ .00	9 _____ .00
<b>10</b> Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	10 _____ .00	10 _____ .00
<b>11</b> Base income or loss allocable to Illinois. Add Lines 9 and 10.	11 _____ .00	11 _____ .00



**Step 5: Figure your net replacement tax**

	A As most recently reported or adjusted	B Corrected amount
12 Net income or loss from Line 3 or Line 11.	12 _____ .00	12 _____ .00
13 <b>Replacement tax. Corporations:</b> multiply Line 12 by 2.5% (.025); <b>Trusts:</b> multiply Line 12 by 1.5% (.015).	13 _____ .00	13 _____ .00
14 Recapture of investment credits. <b>Attach</b> Schedule 4255.	14 _____ .00	14 _____ .00
15 Replacement tax before investment credits. Add Lines 13 and 14.	15 _____ .00	15 _____ .00
16 Investment credits. <b>Attach</b> Form IL-477.	16 _____ .00	16 _____ .00
17 <b>Net replacement tax.</b> Subtract Line 16 from Line 15. If the amount is negative, enter "0."	17 _____ .00	17 _____ .00

**Step 6: Figure your net income tax**

18 Net income or loss from Line 12.	18 _____ .00	18 _____ .00
19 <b>Income tax.</b> <b>Corporations:</b> Multiply Line 18 by 7.00% (.07). <b>Trusts:</b> Multiply Line 18 by 4.95% (.0495).	19 _____ .00	19 _____ .00
20 Recapture of investment credits. <b>Attach</b> Schedule 4255.	20 _____ .00	20 _____ .00
21 Income tax before credits. Add Lines 19 and 20.	21 _____ .00	21 _____ .00
22 Income tax credits. <b>Attach</b> Schedule 1299-D.	22 _____ .00	22 _____ .00
23 <b>Net income tax.</b> Subtract Line 22 from Line 21. If the amount is negative, enter "0."	23 _____ .00	23 _____ .00

**Step 7: Figure your refund or balance due**

24 Net replacement tax from Line 17.	24 _____ .00	24 _____ .00
25 Net income tax from Line 23.	25 _____ .00	25 _____ .00
26 Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	26 _____ .00	26 _____ .00
27 <b>Total net income and replacement taxes and surcharge.</b> Add Lines 24, 25, and 26.	27 _____ .00	27 _____ .00
28 Payments. See instructions.		
a Credits and payments made before the original tax due date.	28a _____ .00	
b Pass-through withholding reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	28b _____ .00	
c Illinois gambling withholding. <b>Attach Form W-2G.</b>	28c _____ .00	
29 Total payments. Add Lines 28a through 28c.		29 _____ .00
30 Tax paid with original return (do not include penalties and interest).		30 _____ .00
31 Tax payments made since the original return was filed.		31 _____ .00
32 Total tax paid. Add Lines 29, 30, and 31.		32 _____ .00
33 Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		33 _____ .00
34 Net tax paid. Subtract Line 33 from Line 32.		34 _____ .00
35 <b>Overpayment.</b> If Line 34 is greater than Line 27, subtract Line 27 from Line 34.		35 _____ .00
36 Amount of overpayment from Line 35 to be <b>credited forward.</b> See instructions.		36 _____ .00
37 <b>Refund.</b> Subtract Line 36 from Line 35. This is the amount to be refunded.		37 _____ .00
38 <b>Tax due.</b> If Line 27 is greater than Line 34, subtract Line 34 from Line 27.		38 _____ .00
39 Penalty. See instructions.		39 _____ .00
40 Interest. See instructions.		40 _____ .00
41 Total balance due. Add Lines 38 through 40.		41 _____ .00

▶ If you owe tax on Line 41, complete a payment voucher, Form IL-990-T-X-V. Write your FEIN, tax year ending, and "IL-990-T-X-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 8: 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.

<b>Sign Here</b>	Signature of authorized officer	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.	
<b>Paid Preparer Use Only</b>	Print/Type paid preparer's name	Paid preparer's signature		Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed	Paid Preparer's PTIN
	Firm's name ▶					Firm's FEIN ▶
	Firm's address ▶				Firm's phone ▶	( )

▶ Mail this return to: Illinois Department of Revenue  
P.O. Box 19016  
Springfield, IL 62794-9016

