



Illinois Department of Revenue

2018 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.

If this return is not for calendar year 2018, enter your fiscal tax year here.

Tax year beginning month day 20year, ending month day 20year

This form is for tax years ending **on or after** December 31, 2018, and **before** December 31, 2019. For tax years ending in 2018 but **before** December 31, 2018, use the 2017 form. For prior years, use the 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.

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 If this is the first or final return, check the applicable box(es).

☐ First return

☐ Final return (Enter the date of termination. mm dd yyyy)

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

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)

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 34.

Attach a copy of Page 1 of your U.S. Form 990-T.

1 _____ .00

2 Illinois income and replacement tax and surcharge deducted in arriving at Line 1.

2 _____ .00

3 **Base income or loss.** Add Lines 1 and 2.

3 _____ .00



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 2, Line 3 on Step 4, Line 12. You may not complete Step 3. (You must leave Step 3, 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 3. (Do not leave Lines 6 through 8 blank.) See instructions. ☐

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

4 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

5 Business income or loss. Subtract Line 4 from Line 3.

5 _____ .00

6 Total sales everywhere. This amount cannot be negative.

6 _____

7 Total sales inside Illinois. This amount cannot be negative.

7 _____

8 Apportionment factor. Divide Line 7 by Line 6. (Round to six decimal places.)

8 _____

9 Business income or loss apportionable to Illinois. Multiply Line 5 by Line 8.

9 _____ .00

10 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

11 **Base income or loss allocable to Illinois.** Add Lines 9 and 10.

11 _____ .00

Step 4: Figure your net replacement tax

12 Net income or loss from Line 3 or Line 11.

12 _____ .00

13 Replacement tax. **Corporations** multiply Line 12 by 2.5% (.025); **Trusts** multiply by 1.5% (.015).

13 _____ .00

14 Recapture of investment credits. **Attach** Schedule 4255.

14 _____ .00

15 Replacement tax before investment credits. Add Lines 13 and 14.

15 _____ .00

16 Investment credits. **Attach** Form IL-477.

16 _____ .00

17 **Net replacement tax.** Subtract Line 16 from Line 15. If the amount is negative, enter "0."

17 _____ .00

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



Step 5: Figure your net income tax

18	Net income or loss from Line 12.	18	_____	.00
19	Income Tax.			
	Corporations multiply Line 18 by 7.00% (.07).			
	Trusts multiply Line 18 by 4.95% (.0495).			
		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 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. Attach Schedule(s) K-1-P or K-1-T.	28b _____ .00																							
c Illinois gambling withholding. Attach Form(s) W-2G.	28c _____ .00																							
29 Total payments. Add Lines 28a through 28c.	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																								
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> Routing Number <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 100px;"> <tr><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td></tr> </table> </div> <div style="width: 30%;"> <input type="checkbox"/> Checking or </div> <div style="width: 30%;"> <input type="checkbox"/> Savings </div> </div> <div style="margin-top: 5px;"> Account Number <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center; width: 150px;"> <tr> <td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td><td style="height: 20px; width: 20px;"></td> </tr> </table> </div>																								
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																							

▶ **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 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							<input type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step.	
	Signature of authorized officer		Date (mm/dd/yyyy)		Title		Phone	
Paid Preparer Use Only							<input type="checkbox"/> Check if self-employed	
	Print/Type paid preparer's name			Paid preparer's signature			Date (mm/dd/yyyy)	
	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 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**

