



Illinois Department of Revenue

2019 IL-990-T-X

For tax years ending **on or after** December 31, 2019

Amended Exempt Organization Income and Replacement Tax Return

Indicate what tax year you are amending: Tax year beginning month day year, ending month day year
WARNING If you are filing an amended return for tax years ending **before December 31, 2019**, you may not use this form. For prior years, see instructions to determine the correct form to use.

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 Check this box if you are a 52/53 week filer. ☐

F Enter your federal employer identification number (FEIN).
_____ - _____

G 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.

H Check this box if you are taxed as a corporation. ☐

I Check this box if you are taxed as a trust. ☐

J Check this box if Schedule 1299-D is attached. ☐

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

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

Step 2: Figure your base income or loss

1 Unrelated business taxable income or loss from U.S. Form 990-T, Line 39.

2 RESERVED.

3 RESERVED.

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

5 Base income or loss. Add Lines 1 and 4.

A
As most recently reported or adjusted (Whole dollars only)

1 _____ .00

2 _____ .00

3 _____ .00

4 _____ .00

5 _____ .00

B
Corrected amount (Whole dollars only)

1 _____ .00

2 _____ .00

3 _____ .00

4 _____ .00

5 _____ .00



A If the amount on Line 5 is derived inside Illinois only or if you are an Illinois resident trust, check this box and enter the amount from Step 2, Line 5 on Step 4, Line 14. You may not complete Step 3. (You must leave Step 3, Lines 6 through 13 blank.) ☐

B If any portion of the amount on Line 5 is derived outside Illinois, check this box and complete all lines of Step 3. (Do not leave Lines 8 through 10 blank.) See instructions. ☐

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

6 Business income or loss included in Line 5 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.

6 _____ .00

7 Business income or loss. Subtract Line 6 from Line 5.

7 _____ .00

8 Total sales everywhere. This amount cannot be negative.

8 _____ .00

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

9 _____ .00

10 Apportionment Factor. Divide Line 9 by Line 8. Round to six decimal places.

10 _____

11 Business income or loss apportionable to Illinois. Multiply Line 7 by Line 10.

11 _____ .00

12 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.

12 _____ .00

13 Base income or loss allocable to Illinois. Add Lines 11 and 12.

13 _____ .00

6 _____ .00

7 _____ .00

8 _____ .00

9 _____ .00

10 _____

11 _____ .00

12 _____ .00

13 _____ .00

**Step 4: Figure your net replacement tax**

| | A As most recently reported or adjusted | B Corrected amount |
|---|--|---------------------------------|
| 14 Net income or loss from Line 5 or Line 13. | 14 _____ .00 | 14 _____ .00 |
| 15 Replacement tax. Corporations: multiply Line 14 by 2.5% (.025); Trusts: multiply Line 14 by 1.5% (.015). | 15 _____ .00 | 15 _____ .00 |
| 16 Recapture of investment credits. Attach Schedule 4255. | 16 _____ .00 | 16 _____ .00 |
| 17 Replacement tax before investment credits. Add Lines 15 and 16. | 17 _____ .00 | 17 _____ .00 |
| 18 Investment credits. Attach Form IL-477. | 18 _____ .00 | 18 _____ .00 |
| 19 Net replacement tax. Subtract Line 18 from Line 17. If the amount is negative, enter zero. | 19 _____ .00 | 19 _____ .00 |

Step 5: Figure your net income tax

| | | |
|--|---------------------|---------------------|
| 20 Net income or loss from Line 14. | 20 _____ .00 | 20 _____ .00 |
| 21 Income tax. Corporations: Multiply Line 20 by 7.00% (.07). Trusts: Multiply Line 20 by 4.95% (.0495). | 21 _____ .00 | 21 _____ .00 |
| 22 Recapture of investment credits. Attach Schedule 4255. | 22 _____ .00 | 22 _____ .00 |
| 23 Income tax before credits. Add Lines 21 and 22. | 23 _____ .00 | 23 _____ .00 |
| 24 Income tax credits. Attach Schedule 1299-D. | 24 _____ .00 | 24 _____ .00 |
| 25 Net income tax. Subtract Line 24 from Line 23. If the amount is negative, enter zero. | 25 _____ .00 | 25 _____ .00 |

Step 6: Figure your refund or balance due

| | | |
|--|---------------------|----------------------|
| 26 Net replacement tax from Line 19. | 26 _____ .00 | 26 _____ .00 |
| 27 Net income tax from Line 25. | 27 _____ .00 | 27 _____ .00 |
| 28 Compassionate Use of Medical Cannabis Program Act surcharge. See instructions. | 28 _____ .00 | 28 _____ .00 |
| 29 Sale of assets by gaming licensee surcharge. See instructions. | 29 _____ .00 | 29 _____ .00 |
| 30 Total net income and replacement taxes and surcharges. Add Lines 26 through 29. | 30 _____ .00 | 30 _____ .00 |
| 31 Payments. See instructions. | | |
| a Credit from prior year overpayments. | | 31a _____ .00 |
| b Total payments made before the date this amended return is filed. | | 31b _____ .00 |
| c 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. | | 31c _____ .00 |
| d Illinois gambling withholding. Attach Form W-2G. | | 31d _____ .00 |
| 32 Total payments. Add Lines 31a through 31d. | | 32 _____ .00 |
| 33 Previously paid penalty and interest. See instructions. | | 33 _____ .00 |
| 34 Total amount of overpayment (including any carryforward or refund) before the filing of this return for the year being amended. See instructions. | | 34 _____ .00 |
| 35 Add Lines 33 and 34. | | 35 _____ .00 |
| 36 Net tax paid. Subtract Line 35 from Line 32. | | 36 _____ .00 |
| 37 Overpayment. If Line 36 is greater than Line 30, subtract Line 30 from Line 36. | | 37 _____ .00 |
| 38 Amount of overpayment from Line 37 to be credited forward . See instructions. | | 38 _____ .00 |
| 39 Refund. Subtract Line 38 from Line 37. This is the amount to be refunded. | | 39 _____ .00 |
| 40 Tax due with this amended return. If Line 30 is greater than Line 36, subtract Line 36 from Line 30. | | 40 _____ .00 |

Note → You will be sent a bill for any additional penalty and interest.

- ▶ If you owe tax on Line 40, 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.
- ▶ 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 | 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, PO Box 19016, Springfield, IL 62794-9016