

Illinois Department of Revenue



Amended Corporation Income and Replacement Tax Return For tax years ending on or after December 31, 2022

Indicate what tax year you are amending: Tax year beginning, ending					Enter the amount are paying.	you	
WARNIN	If you are filing an amended return for tax years ending before Dec form. For prior years, see instructions to determine the correct form to	embei	year ' 31, 2	month day year 2022, you may not use this	\$		
Ste	ep 1: Identify your corporation		М	Enter your federal employer ider	ntification number (F	EIN)	
A	Enter your complete legal business name. If you have a name change, check this box. Name:		N	Enter your North American In System (NAICS) Code. See in	•	on	
В	Enter your mailing address. If you have an address change, check this box.		0	Enter your Illinois corporate fi	le (charter) numbe	эr.	
С	C/O: Mailing address: City: State: ZIP: Check the box and see the instructions if your business is a: Unitary Filer (Combined return) Foreign insurer		P	Check the applicable box for the being made. NLD Federal change, check one Partial agreed Enter the finalization date	State change nange e: Finalized		
	Check this box if you are filing this form only to report an increased net loss on Line 37, Column B. If you have completed the following, check the box and attach the fed	leral	Q	Attach your federal finalization to this return. Check this box if you are filing Form IL-1120-3 on or before the extended due date and are making the election to treat all nonbusiness income as business income.			
	form(s) to this return, if you have not previously done so. Federal Form 8886 Federal Schedule M-3, Part II, Line 12		R	If you are making a discharge adjustment on Schedule NLD Form IL-1120-X, Line 36, che	or UB/NLD, or		
	Check this box if you attached Illinois Schedule UB. Check this box if you attached the Subgroup Schedule. Check this box if you attached Illinois Schedule 1299-D.		S T	attach federal Form 982.If you are filing Schedule INL, check this be			
I J	Check this box if you attached Form IL-4562. Check this box if you attached Illinois Schedule M (for businesses).		U V	Check this box if your business protected under Public Law 8 Throwback adjustment - see it	6-272.		
K L	Check this box if you attached Schedule 80/20. Check this box if you are a 52/53 week filer.		W	Double throwback adjustment	- see instructions.		
ere.	Explain the changes on this return (Attach a separate she	et if ne	ecess	ary.):			



- If you owe tax on Line 68, complete a payment voucher, Form IL-1120-X-V. Write your FEIN, tax year ending, and "IL-1120-X-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to this page.
- Enter the amount of your payment on the top of this page in the space provided.
- Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016



			As most recently reported or adjusted		B Corrected amount
Step	2: Figure your income or loss		(Whole dollars only)		(Whole dollars only)
1	Federal taxable income from U.S. Form 1120.	1	•00	1	<u>•00</u>
2	Net operating loss deduction from U.S. Form 1120.	2	•00		•00
3	State, municipal, and other interest income excluded from Line 1.		•00		•00
4	Illinois income and replacement tax and surcharge deducted in				
	arriving at Line 1.	4			
5	Illinois Special Depreciation addition. Attach Form IL-4562.	5	<u> </u>	5	<u>•00</u>
6	Related-Party Expenses addition. Attach Schedule 80/20.	6			<u>•00</u>
7	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.				<u>•00</u>
8	Other additions. Attach Illinois Schedule M (for businesses).	8			<u>•00</u>
9	Add Lines 1 through 8. This is your total income or loss.	9	<u>•00</u>	9	•00
Step	3: Figure your base income or loss				
10	Interest income from U.S. Treasury and exempt federal obligations.	10	<u> </u>	10	<u>•00</u>
11	River Edge Redevelopment Zone Dividend subtraction. Attach Sch. 1299-E	3. 11		11	<u>00</u>
12	River Edge Redevelopment Zone Interest subtraction. Attach Sch. 1299-B	3.12		12	<u> </u>
13	High Impact Business Dividend subtraction. Attach Schedule 1299-B.	13		13	<u> </u>
14	High Impact Business Interest subtraction. Attach Schedule 1299-B.			14	
_	Contribution subtraction. Attach Schedule 1299-B.				<u>•00</u>
16	Contributions to certain job training projects.		<u> </u>		<u>•00</u>
17	Foreign Dividend subtraction. Attach Schedule J.		<u> </u>		<u>•00</u>
	Illinois Special Depreciation subtraction. Attach Form IL-4562.		<u> </u>		<u>•00</u>
19	Related-Party Expenses subtraction. Attach Schedule 80/20.		<u>•00</u>		•00
20	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.		•00		•00
21	Other subtractions. Attach Schedule M (for businesses).		<u>•00</u>		•00
22	Total subtractions. Add Lines 10 through 21.		•00		
	Base income or loss. Subtract Line 22 from Line 9.				•00
A If the amount on Line 23 is derived inside Illinois only, check this box and enter the amount from Step 3, Line 23 on Step 5, Line 35. You may not complete Step 4. (You must leave Step 4, Lines 24 through 34 blank.) Stop Stop					
Ste	p 4: Figure your income allocable to Illinois (Complete only if	you	checked the box on Line B,	above.)
24	Nonbusiness income or loss. Attach Schedule NB.	24	<u>00</u>	24	<u>•00</u>
25	Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB,	0.5	00	0.5	00
26	S corporations, trusts, or estates. See instructions. Add Lines 24 and 25.	25 26	<u>•00</u>	25 26	•00 •00
27			•00		•00
1	Total sales everywhere. This amount cannot be negative.		•00		•00
29	,		•00		•00
1	Apportionment factor. Divide Line 29 by Line 28. Round to six decimal places.				
1	Business income or loss apportionable to Illinois.				
	Multiply Line 27 by Line 30.		<u> </u>		<u>•00</u>
1	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	32	<u> </u>	32	<u>•00</u>
33	Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB,				
	S corporations, trusts, or estates. See instructions.	33	<u>00</u>	33	<u>•00</u>
34	Base income or loss allocable to Illinois. Add Lines 31 through 33.		<u> </u>		•00

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Sten	5: Figure your net income		A As most recently		B Corrected
35	Base income or net loss from Step 3, Line 23 or Step 4, Line 34.	35 .	reported or adjusted •0	<u>0</u> 35	amount
36	Discharge of indebtedness adjustment. Attach U.S. Form 982.		•0		•00
37	Adjusted base income or net loss. Add Lines 35 and 36.		•0		•00
38	Illinois net loss deduction. Attach Schedule NLD or UB/NLD.		•0		•00
30	If Line 37 is zero or negative, enter zero.	30 .		<u>∪</u> 36	
	Check this box and attach a detailed statement if you have merged losses				
20	Net income. Subtract Line 38 from Line 37.		•0	<u>0</u> 39	•00
39		J9 .		<u> </u>	
	6: Figure your replacement tax after credits				00
40	Replacement tax. Multiply Line 39 by 2.5% (.025).	_			•00
41	Recapture of investment credits. Attach Schedule 4255.		•0		<u>•00</u>
42	Replacement tax before credits. Add Lines 40 and 41.		•0		
43	Investment credits. Attach Form IL-477.		<u></u>		• <u>00</u>
44	Replacement tax after credits. Subtract Line 43 from Line 42. If negative, ente	r zero. 44		<u> 44</u>	
	7: Figure your income tax after credits	45	0	00 45	00
45	Income Tax. Multiply Line 39 by 7.0% (.07).		<u>•0</u> 		• <u>00</u>
46	Recapture of investment credits. Attach Schedule 4255		_		•00
47	Income tax before credits. Add Lines 45 and 46.				•00
48 49	Income tax credits. Attach Schedule 1299-D. Income tax after credits. Subtract Line 48 from Line 47. If negative, enter	_		_	•00
		1 2010.49	•	49	
•	8: Figure your refund or balance due	50	0	=0	00
50	Replacement tax before reductions. Enter the amount from Line 44.				• <u>00</u>
51	Foreign Insurer replacement tax reduction. Attach Schedule INS or UB/IN		<u>•0</u>		
52	Subtract Line 51 from Line 50. This is your net replacement tax.		<u></u>		
53 54	Net income tax before reductions. Enter the amount from Line 49.				• <u>00</u>
54 55	Foreign Insurer income tax reduction. Attach Schedule INS or UB/INS.		<u>•0</u>		•00
56	Subtract Line 54 from Line 53. This is your net income tax. Compassionate Use of Medical Cannabis Program Act surcharge. See instruc				•00
57	Sale of assets by gaming licensee surcharge. See instructions.		•0		•00
58	Total net income and replacement taxes and surcharges.	31	<u>_</u>	<u></u> 31	
30	Add Lines 52, 55, 56, and 57.	58	•0	00 58	•00
59	Payments. See instructions.	30	<u>-</u>	<u> </u>	
00	a Credits from previous overpayments.			59a	•00
	b Total payments made before the date this amended return is filed.				•00
	c Pass-through withholding reported to you. Attach Schedule(s) K-1-P c	or K-1-T.		59c	•00
	d Pass-through entity tax credit reported to you. Attach Schedule(s) K-1		-	59d	•00
	e Illinois income tax withholding. Attach Form(s) W-2G.			59e	•00
60	Total payments. Add Lines 59a through 59e.			60	•00
61	Previously paid penalty and interest. See instructions.			61	<u>00</u>
62	Total amount of overpayment (including any carryforward or refund) before	e the filing o	of this return		
	for the year being amended. See instructions.			62	
63	Add lines 61 and 62.			63	
64	Net tax paid. Subtract Line 63 from Line 60.			64	
65	Overpayment. If Line 64 is greater than Line 58, subtract Line 58 from Lin	ne 64.		65	
66	Amount of overpayment from Line 65 to be credited forward. See instruc	tions.		66	
	Check this box and attach a detailed statement if this carryforward is going	g to a differ	ent FEIN.	Ш	
	Refund. Subtract Line 66 from Line 65. This is the amount to be refunded.			67	
68	Tax due with this amended return. If Line 58 is greater than Line 64, sub	otract Line	64 from Line 58.	68	
	You will be sent a bill for any additional penalty and interest due.				
· · · · · ·	9:Sign below - Under penalties of perjury, I state that I have examined this return	and, to the b	est of my knowledge	, it is true,	correct, and complete.
Sign	1 1	17	\		heck if the Department
Here		()		scuss this return with the
	Signature of authorized officer Date (mm/dd/yyyy) Title	Pho	one	paid pr	eparer shown in this step.
Paid				L Check	
Prepa	Print/Type paid preparer's name Paid preparer's signature	D	ate (mm/dd/yyyy)	self-employ	/ed Paid Preparer's PTIN
Use C	Firm's name		Firm's	FEIN ▶	
	Firm's address		Firm's	phone▶ ()



If you completed:	Attach:
	U.S. 1120-X, and U.S.1139 or federal RAR (if applicable)
Step 1, Line C (unitary) only	Schedule UB/Subgroup Schedule
	<u>=Note</u> Check the box on Form IL-1120-X, Step 1, Lines F/G
	Schedule INS
Step 1, Line C (unitary) and (foreign insurer) →	Schedule UB/Subgroup Schedule and Schedule UB/INS
	<u>=Note</u> Check the box on Form IL-1120-X, Step 1, Lines F/G
Step 1, Line E	Federal Form 8886 or Federal Schedule M-3 (as applicable)
Step 1, Line R	Federal Form 982
Step 1, Line S	Schedule INL
Step 1, Line T	Form IL-2220
Line 1 (if changed)	Federal finalization (for example, copy of federal refund check, audit
	report from the IRS, or federal transcript verifying your federal
	taxable income)
— Lines 5 and 18 — →	Form IL-4562
 Special Depreciation addition 	<u>ENote</u> Check the box on Form IL-1120-X, Step 1, Line I
Special Depreciation subtraction	
Lines 6 and 19	Schedule 80/20
 Related-Party Expenses addition 	Note Check the box on Form IL-1120-X, Step 1, Line K
Related-Party Expenses subtraction	, 1
· _ ·	Schedule(s) K-1-P or K-1-T
Distributive share of additions	
Distributive share of subtractions	
Lines 8 and 21	Schedule M and any required support listed on Schedule M
Other additions	Note → Check the box on Form IL-1120-X, Step 1, Line J
Other subtractions	, 1 ,
Lines 11 through 15	Schedule 1299-B and any required support listed on Schedule 1299-B
River Edge Redevelopment Zone Dividend subtraction	, , , , , , , , , , , , , , , , , , , ,
River Edge Redevelopment Zone Interest subtraction	
High Impact Business Dividend subtraction	
High Impact Business Interest subtraction	
Contribution subtraction	
Line 17 Foreign Dividend subtraction	Illinois Schedule J, and U.S. 1120, Schedule C or equivalent
· ·	Schedule NB
 Nonbusiness income or loss 	
 Nonbusiness income or loss allocable to Illinois 	
Lines 25 and 33 —	Schedule(s) K-1-P or K-1-T
 Business income or loss from non-unitary 	` '
partnerships, partnerships included on a Schedule UB,	
S corporations, trusts, or estates	
 Business income or loss apportionable to Illinois from 	
non-unitary partnerships, partnerships included on a	
Schedule UB, S corporations, trusts, or estates	
	- Any and all out-of-state returns
- · · · · · · · · · · · · · · · · · · ·	Federal Form 982
, , , , , ,	Note Check the box on Form IL-1120-X, Step 1, Line R
Line 38 Illinois Net Loss Deduction	Schedule NLD or UB/NLD (for unitary filers)
Lines 41 and 46 Recapture of investment credits	Schedule 4255
Line 43 Investment credits	Form IL-477 and any required support listed on Form IL-477
Line 48 Income tax credits	Schedule 1299-D and any required support listed in the Schedule
	1299-D instructions or Schedule 1299-I
	<u>=Note</u> Check the box on Form IL-1120-X, Step 1, Line H
Lines 51 and 54 Foreign Insurer tax reduction	Schedule INS or Schedule UB/INS (for unitary filers)
J	=Note→ Check the box on Form IL-1120-X, Step 1, Line C
Line 59c Pass-through withholding reported	
to you	pass-through withholding
	All Schedules K-1-P and K-1-T you received showing
reported to you	pass-through entity tax credit
Line 59e Illinois income tax withholding	Copies of all Forms W-2G
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^{**}Failure to attach the required documents may result in the disallowance of the corresponding line item.**

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