



Illinois Department of Revenue 2022 Form IL-1120 Corporation Income and Replacement Tax Return See "When should I file?" in the Form IL-1120 instructions for a list of due dates.

	his return is not for calendar year 2022, enter your fiscal tax year here. year beginning 20, ending month 20 This form is for tax years ending on or after December 31, 2022, and before December 31 other situations, see instructions to determine the correct form to use.	embe	Enter the amount you are paying.							
	1: Identify your corporation Enter your complete legal business name.	N	Enter your federal employer identification number (FEIN).							
	If you have a name change, check this box. Name:	0	If you are a member of a group filing a federal consolidated return, enter the FEIN of the parent. Enter your North American Industry Classification System (NAICS) Code. See instructions.							
В	Enter your mailing address. Check this box if either of the following apply: this is your first return , or you have an address change .	Р								
	C/O: Mailing address:	Q	Enter your corporate file (charter) number assigned to you by the Secretary of State.							
	City: State: ZIP: If this is the first or final return, check the applicable box(es). First return Final return (Enter the date of termination) mm dd) If this is a final return because you sold this business, enter the date sold	R	Enter the city, state, and zip code where your accounting records are kept. (Use the two-letter postal abbreviation, <i>e.g.</i> , IL, GA, etc.)							
	(mm dd yyyy), and the new owner's FEIN. Check the box and see the instructions if your business is a: Unitary Filer (Combined return) Foreign insurer	s	City State ZIP If you are making the business income election to treat all nonbusiness income as business income, check this box and enter zero on Lines 24 and 32.							
F	If you completed the following, check the box and attach the federal form(s) to this return. Federal Form 8886 Federal Schedule M-3, Part II, Line 12		Check your method of accounting. Cash Accrual Other If you are making a discharge of indebtedness							
G	Apportionment Formulas. Mark the appropriate box or boxes and see Apportionment Formula instructions. Sales companies Insurance companies Financial organizations		adjustment on Schedules NLD or UB/NLD, or Form IL-1120, Line 36, check this box and attach federal Form 982.							
н	Transportation companies Federally regulated exchanges Check this box if you attached Illinois Schedule UB.	v W	Check this box if you attached Schedule INL. If you annualized your income on Form IL-2220, —							
	Check this box if you attached the Subgroup Schedule. Check this box if you attached Illinois Schedule 1299-D.		check this box and attach Form IL-2220. Check this box if your business activity is							
K L	Check this box if you attached Form IL-4562.	Υ	protected under Public Law 86-272. Check this box if you are a 52/53 week filer.							
M	Check this box if you attached Schedule 80/20.									
Attach your payment and Form IL-1120-V here.	▶ If you owe tax on Line 67, make an electronic payment at Tax.Illinois.g payment voucher, Form IL-1120-V. Write your FEIN, tax year ending, at make it payable to "Illinois Department of Revenue." Attach your vouc	nd "I	L-1120-V" on your check or money order and							
h your pay	► Enter the amount of your payment on the top of this page in the space	•								
Attacl	If a payment is not enclosed, mail this return to: ILLINOIS DEPARTMENT OF REVENUE PO BOX 19048 SPRINGFIELD IL 62794-9048	IL P	a payment is enclosed, mail this return to: LINOIS DEPARTMENT OF REVENUE D BOX 19038 PRINGFIELD IL 62794-9038							
	This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this	ı	R NS DR							



	p 2: Figure your income or loss		(Whole	dollars only)					
1	Federal taxable income from U.S. Form 1120, Line 30.		a	00					
_	Attach a copy of your federal return.	1	•00						
2	Net operating loss deduction from U.S. Form 1120, Line 29a. This amount of		•00						
3	State, municipal, and other interest income excluded from Line 1.			•00					
4	Illinois income and replacement tax and surcharge deducted in arriving at L	_ine 1.		•00					
5	Illinois Special Depreciation addition. Attach Form IL-4562.			•00					
6	Related-Party Expenses additions. Attach Schedule 80/20.			• <u>00</u>					
7	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.		-	•00					
8 9	Other additions. Attach Schedule M (for businesses). Add Lines 1 through 8. This amount is your income or loss.		•00						
Ste	p 3: Figure your base income or loss								
10	Interest income from U.S. Treasury and other exempt federal obligations.	10	<u>•00</u>						
11	River Edge Redevelopment Zone Dividend subtraction.								
	Attach Schedule 1299-B.	11	<u>•00</u>						
12	River Edge Redevelopment Zone Interest subtraction.								
	Attach Schedule 1299-B.	12							
13	High Impact Business Dividend subtraction. Attach Schedule 1299-B.	13							
14	High Impact Business Interest subtraction. Attach Schedule 1299-B.	14							
15	Contribution subtraction. Attach Schedule 1299-B.	15							
16	Contributions to certain job training projects. See instructions.	16							
17	Foreign Dividend subtraction. Attach Schedule J. See instructions.	<u>•00</u>							
18	Illinois Special Depreciation subtraction. Attach Form IL-4562.	<u>•00</u>							
19	Related-Party Expenses subtraction. Attach Schedule 80/20.	<u>•00</u>							
20	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	20	<u>•00</u>						
21	Other subtractions. Attach Schedule M (for businesses).	<u>•00</u>							
22	Total subtractions. Add Lines 10 through 21.	22	<u>•00</u>						
23	Base income or loss. Subtract Line 22 from Line 9.	23	<u>•00</u>						
	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.) =Note → If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 4. B If any portion of the amount on Line 23 is derived outside Illinois, or you are a unitary filer, check this box and complete all lines of Step 4. (Do not leave Lines 28 through 30 blank.) See instructions.								
24	p 4: Figure your income allocable to Illinois (Complete only if you of Nonbusiness income or loss. Attach Schedule NB.	24	•						
25	Business income or loss included in Line 23 from non-unitary partnerships,		<u> </u>						
23	partnerships included on a Schedule UB, S corporations, trusts,	,							
	or estates. See instructions.	25	<u>•00</u>						
26	Add Lines 24 and 25.		26	•00					
27	Business income or loss. Subtract Line 26 from Line 23.		27	•00					
28	Total sales everywhere. This amount cannot be negative.	28							
29	Total sales inside Illinois. This amount cannot be negative.	29							
30	Apportionment Factor. Divide Line 29 by Line 28. Round to six decimal places.								
31	Business income or loss apportionable to Illinois. Multiply Line 27 by Line 3	31	•00						
32	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	32	•00						
33	Business income or loss apportionable to Illinois from non-unitary partners	hins partnershins	<u> </u>	<u>+50</u>					
	included on a Schedule UB, S corporations, trusts, or estates. See instructi	33	•00						
34	Base income or loss allocable to Illinois. Add Lines 31 through 33.	34	•00						
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Step	5: Fig	gure your net in	come																					
35	Base i	ncome or net loss	from Ste	р3,	Line 23	3, or	Step	4,	Line	34.							35				<u>•00</u>			
36	Discha	arge of indebtedne	ss adjust	mer	nt. Atta	ch fe	edera	l Fo	orm 9	982. S	See	ins	tructio	ns.			36							
37	Adjust	ed base income or	r net loss.	. Ad	d Lines	35 a	and 3	6. 8	See i	instru	ction	ns.					37				<u>•00</u>			
38	Illinois net loss deduction. If Line 37 is zero or a negative amount, enter zero. Attach Schedule NLD or UB/NLD.																							
	Check	this box and attac	h a detail	led s	stateme	nt if	you ł	nav	e me	erged	loss	ses				♦ □ ♦								
		come. Subtract Li															39				<u>•00</u>			
Step	6: Fig	gure your replac	cement	tax	after o	crec	lits																	
40	Replacement tax. Multiply Line 39 by 2.5% (.025).									40				•00										
41	Recap	ture of investment	credits.	Atta	ch Sch	edul	e 425	55.									41				<u>•00</u>			
42	Replac	cement tax before	credits. A	\dd	Lines 4	0 an	d 41.										42				<u>•00</u>			
43	Invest	ment credits. Attac	ch Form I	L-4	77.													• <u>00</u>						
44	Repla	cement tax after	credits. S	Subt	ract Lin	e 43	3 from	ı Lir	ne 4	2. If th	e a	mo	unt is	negat	ive, enter z	zero.	44				<u>•00</u>			
Step	7: Fig	gure your incon	ne tax a	fter	credit	S																		
45	Incom	e tax. Multiply Line	39 by 7.	0%	(.07).												45				<u>•00</u>			
46	Recap	ture of investment	credits.	Atta	ch Sch	edul	e 425	55.									46	46 <u> </u>						
47	Incom	e tax before credit	s. Add Lir	nes	45 and	46.											47 • <u>00</u>							
48	Incom	e tax credits. Atta	ch Sched	ule	1299-D												48							
49	Incom	e tax after credit	s. Subtra	ct Li	ne 48 fı	rom	Line 4	47.	If th	e amo	unt	is	negati	ve, er	nter zero.		49		_		<u>•00</u>			
Step	8: Fiç	gure your refun	d or bal	anc	e due																			
50	Replac	cement tax before	reduction	ıs. E	Enter the	e am	ount	fro	m Liı	ne 44.							50				<u>•00</u>			
51	Foreig	n Insurer replacen	nent tax r	edu	ction. A	ttac	h Scl	hed	ule I	NS or	· UE	3/IN	IS. Se	e instr	ructions.		51				•00			
52	Subtra	ct Line 51 from Lir	ne 50. Th	is is	s your i	net i	epla	cen	nent	tax.							52				•00			
53	Incom	e tax before reduc	tions. Ent	ter tl	he amo	unt 1	rom l	Line	e 49.								53				•00			
54	Foreig	n Insurer income t	ax reduct	tion.	Attach	Scl	nedul	e IN	NS o	r UB/I	NS.	. Se	ee inst	ructio	ns.		54				•00			
55	Subtra	ct Line 54 from Lir	ne 53. Th	is is	s your i	net i	ncon	ne t	tax.								55				•00			
56	Compa	assionate Use of N	/ledical C	ann	abis Pro	ogra	m Ac	t su	ırcha	arge. S	See	ins	structio	ns.			56				•00			
57	Sale o	f assets by gaming	g licensee	sul	rcharge	. Se	e inst	ruc	tions	S.							57				<u>•00</u>			
58	Total ı	net income and re	eplaceme	ent i	taxes a	nd s	surch	arç	ges.	Add L	ine	s 5	2, 55,	56, aı	nd 57.		58				<u>•00</u>			
59	Under	payment of estima	ted tax p	enal	Ity from	For	m IL-2	222	0. S	ee ins	truc	ctio	ns.											
60	Total t	taxes, surcharges	s, and pe	nali	ty. Add	Line	s 58	and	d 59.								60				<u>•00</u>			
61	Payme	ents. See instruction	ons.																					
	a Cr	edits from previous	s overpay	mei	nts.								61a			•00								
	b To	tal payments mad	e before t	the o	date this	s ret	urn is	file	ed.				61b			<u>•00</u>								
	c Pass-through withholding reported to you.							•00																
	d Pass-through entity tax credit reported to you.																							
		tach Schedule(s)																						
		nois income tax wi	_			rm(s) W-	2G.					61e			<u>•00</u>								
62	1 7										62				<u>•00</u>									
63									<u>•00</u>															
64	Amount to be credited forward. See instructions. Check this box and attach a detailed statement if this carryforward is going to a different FEIN. © 4 6400								<u>•00</u> �															
65									<u></u> • <u>00</u>															
66	Complete to direct deposit your refund.																							
	R	louting Number			$\perp \perp$						Jc	hed	cking c	r L	Savings									
		ccount Number	\Box		Ш		Ш			工		Ι	Ĭ	工										
67 ¹	Tax dı	ue. If Line 60 is gre	eater than	n Lir	ne 62. s	ubtra	act Li	ne	62 fr	om Li	ne 6		This is	s the a	amount voi	u owe.	67				•00			
		n below - Under p																						
•	1	ii below - onder p	enanies oi	peij	jury, i Sic	ale ii	iai i i i	ave	Схаі	IIIIIeu	นแธ	ıeu	uiii aiiu	, 10 11 1	e best of my	/ KI IOWIEUĘ		-						
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Here	Signature of authorized officer Date (mm/dd/yyyy) Title Phone												_	,			n in this step							
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Attach supporting documents to your Form IL-1120.

Attach supporting documents to your Form IL-1120.	
(If you completed:	Attach:
Form IL-1120	U.S. 1120, Pages 1 through 6, or equivalent
Step 1, Line E (unitary) only	Schedule UB/Subgroup Schedule
(,,,,,,,,,,,,	<u>=Note</u> Check the box on Form IL-1120, Step 1, Line H or Line I
Step 1, Line E (foreign insurer) only	Schedule INS
	Schedule UB/Subgroup Schedule and Schedule UB/INS
Step 1, Line L (dilitary) and (loreign insurer)	Note → Check the box on Form IL-1120, Step 1, Line H or Line I
Step 1, Line F	Federal Form 8886 or Federal Schedule M-3 (as applicable)
Step 1, Line U	Fodoral Form 000
	Caladula INI
Step 1, Line W	Form IL-2220
Lines 5 and 18	
Special Depreciation addition	<u>■Note</u> Check the box on Form IL-1120, Step 1, Line K
Special Depreciation subtraction	
	Schedule 80/20
Related-Party Expenses addition	<u>■Note</u> Check the box on Form IL-1120, Step 1, Line M
Related-Party Expenses subtraction	
	Schedule(s) K-1-P or K-1-T
Distributive share of additions	
Distributive share of subtractions	
	Schedule M and any required support listed on Schedule M
Other additions	<u>■Note</u> Check the box on Form IL-1120, Step 1, Line L
Other subtractions	
	Schedule 1299-B and any required support listed on Schedule
River Edge Redevelopment Zone	1299-B
Dividend subtraction	
River Edge Redevelopment Zone	
Interest subtraction	
 High Impact Business Dividend subtraction High Impact Business Interest subtraction 	
Contribution subtraction	
	Illinois Schedule J, and U.S. 1120, Schedule C or equivalent
Lines 24 and 32	Schedule NB
Nonbusiness income or loss	
Nonbusiness income or loss allocable to Illinois	0.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1
	Schedule(s) K-1-P or K-1-T
Business income or loss from non-unitary Portroughing in arthurships included an a Calcadida LIR. The street of the stree	Failure to attach the required
partnerships, partnerships included on a Schedule UB,	documents may result in the
S corporations, trusts, or estates	disallowance of the
Business income or loss apportionable to Illinois from	corresponding line item.
non-unitary partnerships, partnerships included on a	corresponding into itemi
Schedule UB, S corporations, trusts, or estates	Fodoval Form 000
Line 36 Discharge of indebtedness adjustment	Federal Form 982
Line 38 Illinois net loss deduction	<u>=Note</u> → Check the box on Form IL-1120, Step 1, Line U
	Schedule NLD or UB/NLD (for unitary filers)
	Schedule 4255
	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
Lines Ed and Ed E	<u>Note</u> Check the box on Form IL-1120, Step 1, Line J
Lines 51 and 54 Foreign Insurer tax reduction	Schedule INS or Schedule UB/INS (for unitary filers)
	ENote → Check the box on Form IL-1120, Step 1, Line E
Line 59 Underpayment of estimated tax penalty →	Form IL-2220
	<u>=Note</u> If you annualized your income on Form IL-2220, Step 6,
	check the box on Form IL-1120, Step 1, Line W
	All Schedules K-1-P and K-1-T you received showing
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 61e Illinois income tax withholding	Copies of all Forms W-2G
<u> </u>	

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