	Illinois Department of Revenue <b>2023 IL-1065-X</b> Amended Partnership Replacem For tax years ending on or after December 31, 2023	en <sup>:</sup>	t Tax Return	•
	Indicate what tax year you are amending: Tax year beginning $\frac{1}{\text{month}}$ $\frac{1}{\text{day}}$ . If you are filing an amended return for tax years ending <b>before Decemb</b> you may not use this form. For prior years, see instructions to determine t	er 31	<b>, 2023</b> ,	Enter the amount you are paying. \$
Ste A B	ep 1: Identify your partnership         Enter your complete legal business name.         If you have a name change, check this box.         Name:         Enter your mailing address.         C/O:	H	Enter your federal employer ider	member of a unitary ed on a Schedule UB, nitary Business Group. who prepared the
C D	Mailing address:			wing, check the box to this return, if you Federal Schedule M-3,
E	Check the applicable box for the type of change being made.  Check the applicable box for the type of change being made.  NLD State change Federal change  If a federal change, check one:  Partial agreed Finalized  Enter the finalization date  Attach your federal finalization to this return.	M N O P	Check this box if you attached Check this box if your business protected under Public Law 86-	Schedule M.     Schedule 80/20.     Schedule 1299-A.     activity is     272.
F G	Check this box if you are filing Form IL-1065-X before the extended due date and making the election to treat all nonbusiness income as business income.	R	Throwback adjustment - see in: Double throwback adjustment - Check this box if you attached the Check this box if you are a 52/5 If you are paying Pass-through you annualized your income on check this box and <b>attach</b> Form	see instructions. Subgroup Schedule. 53 week filer. Entity (PTE) Tax and Form IL-2220,

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

STOP

tep 2:	Figure your ordinary income or loss		A As most recently reported or adjusted (Whole dollars only)		<b>B</b> Corrected amount (Whole dollars only)
<u><u></u> 1</u>	Ordinary income or loss or equivalent from U.S. Schedule K.	1 _	•00	1	00
<u>د</u> ح	Net income or loss from all rental real estate activities.	2	•00	2	•00
× 3	Net income or loss from other rental activities.	3	•00	3	•00
X-301	Portfolio income or loss.	4	•00	4	•00
	Net IRC Section 1231 gain or loss.	5 _	•00	5	•00
Eorm IL 6	All other items of income or loss that were not included in the computation	of income			
ш́	or loss on Page 1 of U.S. Form 1065. Identify:	6	• <u>00</u>	6	<u> </u>
7	Add Lines 1 through 6. This is your ordinary income or loss.	7	• <u>00</u>	7	<u>00</u>
tep 3:	Figure your unmodified base income or loss				
8	Charitable contributions.	8 _	•00	8	<u>00</u>
9	Expense deduction under IRC Section 179.	9 _	•00	9	<u> </u>
10	Interest on investment indebtedness.	10	•00	10	•00
11	All other items of expense that were not deducted in the computation	of ordinary			
	income or loss on Page 1 of U.S. Form 1065. Identify:		•00	11	•00
12	Add Lines 8 through 11.	12	•00	12	•00
	Subtract Line 12 from Line 7. This is your total				
_	unmodified base income or loss.	13	•00	13	•00

information is REQUIRED. Failure to provide information could result in a penalty.



Step	4: Figure your income or loss		A As most recently reported or adjusted		<b>B</b> Corrected amount			
14	Enter the amounts from Line 13.	14	<u>00</u>	14	<u>•00</u>			
15	State, municipal, and other interest income excluded from Line 14.	15	<u>00</u>	15	<u></u> • <u>00</u>			
16	Illinois replacement tax deducted in arriving at Line 14.	16	<u>•00</u>	16	<u>•00</u>			
17	Illinois Special Depreciation addition. Attach Form IL-4562.	17	<u>    00    </u>	17	<u>•00</u>			
18	Related-Party Expenses addition. Attach Schedule 80/20.	18	<u>00</u>	18	•00			
19	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.	19	<u> </u>	19	<u>•00</u>			
20	Guaranteed payments to partners from U.S. Form 1065.	20	<u>    00    </u>	20	<u>•00</u>			
21	The amount of loss distributable to a partner subject to							
	replacement tax. Attach Schedule B.	21	<u> </u>	21	<u> </u>			
22	Other additions. Attach Schedule M (for businesses).	22	<u> </u>	22	<u> </u>			
23	Add Lines 14 through 22. This is your income or loss.	23	<u></u> • <u>00</u>	23	<u> </u>			
Step	5: Figure your base income or loss							
24	Interest income from U.S. Treasury and exempt federal obligations.	24	<u>00</u>	24	<u></u>			
	August 1, 1969, valuation limitation amount. Attach Schedule F.	25	•00	25	<u>•00</u>			
26	Personal service income or reasonable allowance for							
	compensation of partners.	26	<u> </u>	26	<u> </u>			
27	Share of income distributable to a partner subject to							
	replacement tax. Attach Schedule B.		<u>00</u>		<u>•00</u>			
28	River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-A.	28	<u> </u>	28	<u> </u>			
29	High Impact Business Dividend subtraction. Attach Schedule 1299-A.	29	<u> </u>	29	<u> </u>			
30	Illinois Special Depreciation subtraction. Attach Form IL-4562.	30	<u> </u>	30	<u></u> • <u>00</u>			
31	Related-Party Expenses subtraction. Attach Schedule 80/20.	31	<u> </u>	31	<u> </u>			
32	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	32	<u> </u>	32	<u> </u>			
33	Other subtractions. Attach Schedule M (for businesses).	33	<u> </u>	33	<u> </u>			
34	Total subtractions. Add Lines 24 through 33.	34	<u> </u>	34	<u> </u>			
35	Base income or loss. Subtract Line 34 from Line 23.	35	<u> </u>	35	<u> </u>			
STO	A If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. You may not complete Step 6. (You must leave Step 6, Lines 36 through 46 blank.) Note I f you are a unitary filer, do not check this box. Check the box on Line B and complete Step 6.							
	B If any portion of the amount on Line 35 is derived outside Illinois, o complete <u>all lines</u> of Step 6. (Do not leave Lines 40 through 42 blan			neck	this box and			
Step	6: Figure your income allocable to Illinois (Complete only if you checked	ed the	e box on Line B, above	e.)				
36	Nonbusiness income or loss. Attach Schedule NB.	36	<u>    00</u>	36	<u>•00</u>			
37	Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts,							
	or estates. See instructions.	37	<u>00</u>	37	<u></u>			
38	Add Lines 36 and 37.		• <u>00</u>		• <u>00</u>			
	Business income or loss. Subtract Line 38 from Line 35.		00		00			

39 Business income or loss. Subtract Line 38 from Line 35.

40 Total sales everywhere. This amount cannot be negative.

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

S corporations, trusts, or estates. See instructions.

42 Apportionment factor. Divide Line 41 by Line 40. Round to six decimal places.

43 Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42.

44 Nonbusiness income or loss allocable to Illinois. Attach Schedule NB. 45 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB,

46 Base income or loss allocable to Illinois. Add Lines 43 through 45.

40 \_\_\_\_\_

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**41** \_\_\_\_\_\_•<u>00</u>

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<u>•00</u>



Step 7:	Figure	your net	income
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Step	7: Figure your net income		A As most recently reported or adjusted		B Corrected amount
47	Base income or net loss from Step 5, Line 35 or Step 6, Line 46.	47	•00	47	•00
48	Illinois net loss deduction. Attach Schedule NLD.				
	If Line 47 is zero or negative, enter zero.	_ 48	<u>•00</u>	48 _	•00
	Check this box and attach a detailed statement if you have merged losses.				
49	Income after NLD. Subtract Line 48 from Line 47.		<u>•00</u>		•00
50	Enter the amount from Step 5, Line 35.	50	<u> </u>	50 _	•00
51	Divide Line 47 by Line 50. Round to six decimal places. Cannot be greater than one.	51		51 _	
52	Exemption allowance. See instructions before completing.	-	<u>•00</u>	-	•00
53	Net income. Subtract Line 52 from Line 49.	53	<u>00</u>	<b>53</b> _	•00
Step	8: Figure the taxes and withholding you owe				
54	Replacement tax. Multiply Line 53 by 1.5% (.015).	54	<u> </u>	54 _	• <u>00</u>
55	Recapture of investment credits. Attach Schedule 4255.	55	<u> </u>	55 _	•00
56	Replacement tax before investment credits. Add Lines 54 and 55.	56	<u>00</u>	56 _	•00
57	Investment credits. Attach Form IL-477.	57	<u>•00</u>	57 _	•00
58	Net replacement tax. Subtract Line 57 from Line 56. If negative, enter zero.	58	<u> </u>	58 _	•00
59	Withholding. See Instructions.				
	a Pass-through withholding you owe on behalf of your members.				
	Enter the amount from Schedule B, Section A, Line 5. Attach Schedule B.		<u>•00</u>		•00
	b Investment partnership withholding.		<u>•00</u>		•00
	Total withholding. Add Lines 59a and 59b.		<u></u> 00		•00
	Pass-through entity income. See instructions.		<u>•00</u>		•00
61	Pass-through entity tax. Multiply Line 60 by 4.95% (.0495).		<u>•00</u>		•00
62	Total taxes, withholding, and pass-through entity tax. Add Lines 58, 59, a	and 61		62 _	•00
Step	9: Figure your refund or balance due				
63	Payments. See instructions.				
	a Credits from previous overpayments.			63a _	•00
	<b>b</b> Total payments made before the date this amended return is filed.			63b _	•00
	c Pass-through withholding reported to you. Attach Schedule(s) K-1-P or K-	-1-T.			•00
	d Illinois income tax withholding. Attach Form(s) W-2G.				• <u>00</u>
64	Total payments. Add Lines 63a through 63d.				•00
	Previously paid penalty and interest. See instructions.			65 _	•00
66	Total amount of overpayment (including any carryforward or refund) before th	he filing	g of this return	66	•00
67	for the year being amended. See instructions. Add Lines 65 and 66.				<u>•00</u>
					• <u>00</u>
	Net tax paid. Subtract Line 67 from Line 64.	60			• <u>00</u>
	<b>Overpayment.</b> If Line 68 is greater than Line 62, subtract Line 62 from Line 6 Amount of overpayment from Line 69 to be <b>credited forward.</b> See instruction				<u>•00</u>
	Check this box and attach a detailed statement if this carryforward is going to		erent FEIN.		
	Refund. Subtract Line 70 from Line 69. This is the amount to be refunded.				•00
72	Tax due with this amended return. If Line 62 is greater than Line 68, subtra	act Line	e 68 from Line 62.	72 _	•00
	You will be sent a bill for any additional penalty and interest.				
	<u>≣ Special Note</u> Enter the amount of your payment on the				
Step	10: Sign below - Under penalties of perjury, I state that I have examined this return	n and, to	the best of my knowledge	e, it is true,	correct, and complete.

Sign Here							(	( )		may discus	k if the Department as this return with the
	Signa	ature of partner		Date (mm/dd/y	уууу)	Title		Phone		paid prepa	rer shown in this step.
Paid										Check if	
	ror	Print/Type paid pr	eparer's name		Paid p	oreparer's signature		Date (mm/dd/y	yyy) Si	elf-employed	Paid Preparer's PTIN
Prepa Use C		Firm's name	•						Firm's F	EIN 🕨	
	, <b>,</b>	Firm's address	•						Firm's p	ohone▶ (	)

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

55	)
Je start	ļ

Year ending

Enter your federal employer identification number (FEIN).

Month Year IL Attachment No. 1

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

## **Read this information first**

- You must read the Schedule B instructions and complete Schedule(s) K-1-P and Schedule(s) K-1-P(3) before completing this schedule.
- You must complete Section B of Schedule B and provide all the required information for your partners or shareholders before completing Section A of Schedule B.
- **ENote** Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Illinois Department of Revenue. You may also be required to submit further information to support your filing.

## Section A: Total members' information (from Schedule(s) K-1-P and Schedule B, Section B)



Before completing this section you must first complete Schedule(s) K-1-P, Schedule(s) K-1-P(3) and Schedule B, Section B. You will use the amounts from those schedules when completing this section.

## Totals for resident and nonresident partners or shareholders (from Schedule(s) K-1-P and Schedule B, Section B)

1	Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members. See instructions.	1	
2	Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions.	2	
3	Add the amounts shown on Schedule B, Section B, Line E for all partners or shareholders on all pages for which you have checked the box indicating the entity is subject to Illinois replacement tax or an ESOP. Enter the total here. See instructions.	3	

## Totals for nonresident partners or shareholders only (from Schedule B, Section B)

4 Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Line J for your

	a.	nonresident individual members. See instructions.	4a
	b.	nonresident estate members. See instructions.	4b
	c.	partnership and S corporation members. See instructions.	4c
	d.	nonresident trust members. See instructions.	4d
	e.	C corporation members. See instructions.	4e
5	nonr Sect on F	Line 4a through Line 4e. This is the total pass-through withholding you owe on behalf of all your esident partners or shareholders. This amount should match the total amount from Schedule B, fon B, Line J for all nonresident partners or shareholders on all pages. Enter the total here <b>and</b> form IL-1065 (Form IL-1065-X), Line 59a, or Form IL-1120-ST (Form IL-1120-ST-X), Line 59. instructions.	5
6	Ente	r the total pass-through entity tax credit paid on all pages of Schedule B, Section B, Line K.	6
7		r the total pass-through entity tax credit received and distributed on all pages of Schedule B, ion B, Line L.	7

Attach all pages of Schedule B, Section B behind this page.





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Enter your name a	inter your name as shown on your Form IL-1065 or Form IL-1120-ST. Enter your federal employer identification number (FEIN).								
Section B:	Members' informati	on (See instructions befo	re completing.)						
	Men	nber 1	Member 2	Member 3					
A Name									
C/O									
Address 1									
Address 2									
City									
State, ZIP									
B Partner or Shareholde	r								
C SSN/FEIN									
D Subject to I replacemen or an ESOF	it tax								
E Member's d amount of b income or le	ase								
F Excluded fr pass-throug withholding	Jh								
G Share of Illi income sub pass-throug withholding	ject to Jh								
H Pass-throug withholding before cred	-								
Distributable									
J Pass-throug withholding amount	yh								
K PTE tax cre paid to members	dit								
L PTE tax cre received an distributed t	d								

**<u>ENote</u>** If you have more members than space provided, attach additional copies of this page as necessary.

members

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