



Illinois Department of Revenue

**2025 IL-990-T-X****Amended Exempt Organization Income and Replacement Tax Return**

For tax years ending on or after December 31, 2025

Indicate what tax year you are amending: Tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
month day year month day year▶ If you are filing an amended return for tax years ending **before December 31, 2025**, you may not use this form. For prior years, see instructions to determine the correct form to use.

Enter the amount you are paying with this return.

\$ \_\_\_\_\_

**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.

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. ☐

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

**Explain the changes on this return** (Attach a separate sheet if necessary.):**▲ Step 2: Figure your base income or loss****1** Unrelated business taxable income or loss from federal Form 990-T.  
See instructions.**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**B**  
Corrected amount  
(Whole dollars only)**1** \_\_\_\_\_ .00**2** \_\_\_\_\_ .00**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**4** \_\_\_\_\_ .00**5** Business income or loss. Subtract Line 4 from Line 3.**5** \_\_\_\_\_ .00**5** \_\_\_\_\_ .00**6** Total sales everywhere. This amount cannot be negative.**6** \_\_\_\_\_ .00**6** \_\_\_\_\_ .00**7** Total sales inside Illinois. This amount cannot be negative.**7** \_\_\_\_\_ .00**7** \_\_\_\_\_ .00**8** Apportionment Factor. Divide Line 7 by Line 6. Round to six decimal places.**8** \_\_\_\_\_ .**8** \_\_\_\_\_ .**9** Business income or loss apportionable to Illinois.**9** \_\_\_\_\_ .00**9** \_\_\_\_\_ .00

Multiply Line 5 by Line 8.

**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**10** \_\_\_\_\_ .00**11** Base income or loss allocable to Illinois. Add Lines 9 and 10.**11** \_\_\_\_\_ .00**11** \_\_\_\_\_ .00

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

	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>12</b> Net income or loss from Line 3 or Line 11.	<b>12</b> _____ .00	<b>12</b> _____ .00
<b>13</b> <b>Replacement tax. Corporations:</b> multiply Line 12 by 2.5% (.025); <b>Trusts:</b> multiply Line 12 by 1.5% (.015).	<b>13</b> _____ .00	<b>13</b> _____ .00
<b>14</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	<b>14</b> _____ .00	<b>14</b> _____ .00
<b>15</b> Replacement tax before investment credits. Add Lines 13 and 14.	<b>15</b> _____ .00	<b>15</b> _____ .00
<b>16</b> Investment credits. <b>Attach</b> Form IL-477.	<b>16</b> _____ .00	<b>16</b> _____ .00
<b>17</b> <b>Net replacement tax.</b> Subtract Line 16 from Line 15. If the amount is negative, enter zero.	<b>17</b> _____ .00	<b>17</b> _____ .00

**Step 5: Figure your net income tax**

<b>18</b> Net income or loss from Line 12.	<b>18</b> _____ .00	<b>18</b> _____ .00
<b>19</b> <b>Income tax.</b> See instructions.	<b>19</b> _____ .00	<b>19</b> _____ .00
<b>20</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	<b>20</b> _____ .00	<b>20</b> _____ .00
<b>21</b> Income tax before credits. Add Lines 19 and 20.	<b>21</b> _____ .00	<b>21</b> _____ .00
<b>22</b> Income tax credits. <b>Attach</b> Schedule 1299-D.	<b>22</b> _____ .00	<b>22</b> _____ .00
<b>23</b> <b>Net income tax.</b> Subtract Line 22 from Line 21. If the amount is negative, enter zero.	<b>23</b> _____ .00	<b>23</b> _____ .00

**Step 6: Figure your refund or balance due**

<b>24</b> Net replacement tax from Line 17.	<b>24</b> _____ .00	<b>24</b> _____ .00
<b>25</b> Net income tax from Line 23.	<b>25</b> _____ .00	<b>25</b> _____ .00
<b>26</b> Compassionate Use of Medical Cannabis Program Act surcharge See instructions.	<b>26</b> _____ .00	<b>26</b> _____ .00
<b>27</b> Sale of assets by gaming licensee surcharge. See instructions.	<b>27</b> _____ .00	<b>27</b> _____ .00
<b>28</b> <b>Total net income and replacement taxes and surcharges.</b> Add Lines 24 through 27.	<b>28</b> _____ .00	<b>28</b> _____ .00
<b>29</b> Payments. See instructions.		
<b>a</b> Credit from prior year overpayments.		<b>29a</b> _____ .00
<b>b</b> Total payments made before the date this amended return is filed.		<b>29b</b> _____ .00
<b>c</b> Pass-through withholding reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.		<b>29c</b> _____ .00
<b>d</b> Pass-through entity tax credit reported to you. <b>Attach</b> Schedule(s) K-1-P or K-1-T.		<b>29d</b> _____ .00
<b>e</b> Illinois income tax withholding. <b>Attach</b> Form(s) W-2G.		<b>29e</b> _____ .00
<b>30</b> Total payments. Add Lines 29a through 29e.		<b>30</b> _____ .00
<b>31</b> Previously paid penalty and interest. See instructions.		<b>31</b> _____ .00
<b>32</b> Total amount of overpayment (including any carryforward or refund) before the filing of this return for the year being amended. See instructions.		<b>32</b> _____ .00
<b>33</b> Add Lines 31 and 32.		<b>33</b> _____ .00
<b>34</b> Net tax paid. Subtract Line 33 from Line 30.		<b>34</b> _____ .00
<b>35</b> <b>Overpayment.</b> If Line 34 is greater than Line 28, subtract Line 28 from Line 34.		<b>35</b> _____ .00
<b>36</b> Amount of overpayment from Line 35 to be <b>credited forward</b> . See instructions. Check this box and attach a detailed statement if this carryforward is going to a different FEIN. <input type="checkbox"/>		<b>36</b> _____ .00
<b>37</b> <b>Refund.</b> Subtract Line 36 from Line 35. This is the amount to be refunded.		<b>37</b> _____ .00
<b>38</b> <b>Tax due with this amended return.</b> If Line 28 is greater than Line 34, subtract Line 34 from Line 28.		<b>38</b> _____ .00

▶ If you owe tax on Line 38, 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.

<b>Sign Here</b>				( )	<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	
<b>Paid Preparer Use Only</b>	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