

Step 2: Figure your income or loss



1	Federal taxable income from U.S. Form 1120, Line 30. Attach a copy of your federal return.	1	_____	.00
2	Net operating loss deduction from U.S. Form 1120, Line 29a. This amount cannot be negative.	2	_____	.00
3	State, municipal, and other interest income excluded from Line 1.	3	_____	.00
4	Illinois income and replacement tax and surcharge deducted in arriving at Line 1.	4	_____	.00
5	Illinois Special Depreciation addition. Attach Form IL-4562.	5	_____	.00
6	Related-party expenses additions. Attach Schedule 80/20.	6	_____	.00
7	Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.	7	_____	.00
8	Other additions. Attach Schedule M (for businesses).	8	_____	.00
9	Add Lines 1 through 8. This amount is your income or loss.	9	_____	.00

Step 3: Figure your base income or loss

10	Interest income from U.S. Treasury and other exempt federal obligations.	10	_____	.00
11	River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-B.	11	_____	.00
12	River Edge Redevelopment Zone Interest subtraction. Attach Schedule 1299-B.	12	_____	.00
13	High Impact Business Dividend subtraction. Attach Schedule 1299-B.	13	_____	.00
14	High Impact Business Interest subtraction. Attach Schedule 1299-B.	14	_____	.00
15	Contribution subtraction. Attach Schedule 1299-B.	15	_____	.00
16	Contributions to certain job training projects. See instructions.	16	_____	.00
17	Foreign Dividend subtraction. Attach Schedule J. See instructions.	17	_____	.00
18	Illinois Special Depreciation subtraction. Attach Form IL-4562.	18	_____	.00
19	Related-party expenses subtraction. Attach Schedule 80/20.	19	_____	.00
20	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	20	_____	.00
21	Other subtractions. Attach Schedule M (for businesses).	21	_____	.00
22	Total subtractions. Add Lines 10 through 21.	22	_____	.00
23	Base income or loss. Subtract Line 22 from Line 9.	23	_____	.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.)
- B** If any portion of the amount on Line 23 is derived outside Illinois, check this box and complete all lines of Step 4. See instructions. (If you are a unitary filer, you must complete Lines 28 through 30.)

Step 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	_____	.00
25	Trust, estate, and non-unitary partnership business income or loss included in Line 23.	25	_____	.00
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 (carry to six decimal places).	30	_____	
31	Business income or loss apportionable to Illinois. Multiply Line 27 by Line 30.	31	_____	.00
32	Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	32	_____	.00
33	Trust, estate, and non-unitary partnership business income or loss apportionable to Illinois.	33	_____	.00
34	Base income or loss allocable to Illinois. Add Lines 31 through 33.	34	_____	.00

Step 5: Figure your net income



35	Base income or net loss from Step 3, Line 23, or Step 4, Line 34.	35	_____	.00
36	Discharge of Indebtedness adjustment. Attach federal Form 982. See instructions.	36	_____	.00
37	Adjusted base income or net loss. Add Lines 35 and 36. See instructions.	37	_____	.00
38	Illinois net loss deduction. Attach Schedule NLD or UB/NLD. If Line 37 is zero or a negative amount, enter "0."	38	_____	.00
39	Net income. Subtract Line 38 from Line 37.	39	_____	.00

Step 6: Figure your replacement tax after credits

40	Replacement tax. Multiply Line 39 by 2.5% (.025).	40	_____	.00
41	Recapture of investment credits. Attach Schedule 4255.	41	_____	.00
42	Replacement tax before credits. Add Lines 40 and 41.	42	_____	.00
43	Investment credits. Attach Form IL-477.	43	_____	.00
44	Replacement tax after credits. Subtract Line 43 from Line 42. If the amount is negative, enter "0."	44	_____	.00

Step 7: Figure your income tax after credits

45	Income tax. Multiply Line 39 by 7% (.07). Fiscal filers - See instructions.	45	_____	.00
46	Recapture of investment credits. Attach Schedule 4255.	46	_____	.00
47	Income tax before credits. Add Lines 45 and 46.	47	_____	.00
48	Income tax credits. Attach Schedule 1299-D.	48	_____	.00
49	Income tax after credits. Subtract Line 48 from Line 47. If the amount is negative, enter "0."	49	_____	.00

Step 8: Figure your refund or balance due

50	Replacement tax before reductions. Enter the amount from Line 44.	50	_____	.00
50a	Foreign Insurer replacement tax reduction. Attach Schedule INS or UB/INS. See instructions.	50a	_____	.00
50b	Subtract Line 50a from Line 50. This is your net replacement tax.	50b	_____	.00
51	Income tax before reductions. Enter the amount from Line 49.	51	_____	.00
51a	Foreign Insurer income tax reduction. Attach Schedule INS or UB/INS. See instructions.	51a	_____	.00
51b	Subtract Line 51a from Line 51. This is your net income tax.	51b	_____	.00
52	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	52	_____	.00
53	Total net income and replacement taxes and surcharge. Add Lines 50b, 51b, and 52.	53	_____	.00
54	Underpayment of estimated tax penalty from Form IL-2220. See instructions.	54	_____	.00
55	Total tax, surcharge, and penalty. Add Lines 53 and 54.	55	_____	.00
56	Payments.			
	a Credit from prior year overpayments.	56a	_____	.00
	b Total estimated payments.	56b	_____	.00
	c Form IL-505-B (extension) payment.	56c	_____	.00
	d Pass-through withholding payments. Attach Schedule(s) K-1-P or K-1-T.	56d	_____	.00
	e Gambling withholding. Attach Form(s) W-2G.	56e	_____	.00
57	Total payments. Add Lines 56a through 56e.	57	_____	.00
58	Overpayment. If Line 57 is greater than Line 55, subtract Line 55 from Line 57.	58	_____	.00
59	Amount to be credited to a subsequent period. See instructions.	59	_____	.00
60	Refund. Subtract Line 59 from Line 58. This is the amount to be refunded.	60	_____	.00

61 Complete to direct deposit your refund.

Routing Number	<input type="text"/>	<input type="checkbox"/> Checking or	<input type="checkbox"/> Savings
Account Number	<input type="text"/>		

62	Tax due. If Line 55 is greater than Line 57, subtract Line 57 from Line 55. This is the amount you owe.	62	_____	.00
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Step 9: Sign here

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.

Signature of authorized officer _____ Date _____ Title _____ (_____) _____
 Signature of preparer _____ Date _____ Preparer's Social Security number or firm's FEIN _____

Check this box if the Department may discuss this return with the preparer shown in this step. <input type="checkbox"/>

Preparer's firm name (or yours, if self-employed) _____ Address _____ (_____) _____
 Phone _____