



Indicate what tax year you are amending: Tax year beginning month day year, ending month day year

Enter the amount you are paying.



If you are filing an amended return for tax years ending before December 31, 2024, you may not use this form. For prior years, see instructions to determine the correct form to use.

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Step 1: Identify your small business corporation

- A Enter your complete legal business name.
B Enter your mailing address.
C Check this box if you are filing this form only to report an increased net loss on Line 49, Column B.
D Check this box if you attached Form IL-4562.
E Check this box if you attached Schedule M.
F Check this box if you attached Schedule 80/20.
G Check this box if you attached Schedule 1299-A.
H Check this box if you attached the Subgroup Schedule.
I Check the applicable box for the type of change being made.
J Throwback adjustment - see instructions.
K Double throwback adjustment - see instructions.
L Check this box if you are a 52/53 week filer.
M Check this box if you elected to file and pay Pass-through Entity (PTE) Tax.

- N Enter your federal employer identification number (FEIN).
O Check this box if you are a member of a unitary business group, and enter the FEIN of the member who prepared the Schedule UB, Combined Apportionment for Unitary Business Group.
P Enter your North American Industry Classification System (NAICS) Code.
Q Enter your Illinois corporate file (charter) number.
R Check this box if you are filing Form IL-1120-ST-X before the extended due date and making the election to treat all nonbusiness income as business income.
S If you have completed the following, check the box and attach the federal form(s) to this return, if you have not previously done so.
T If you are making a discharge of indebtedness adjustment on Schedule NLD or Form IL-1120-ST, Line 48, check this box and attach federal Form 982.
U Check this box if your business activity is protected under Public Law 86-272.
V If you are paying Pass-through Entity (PTE) Tax and you annualized your income on Form IL-2220, check this box and attach Form IL-2220.



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

Step 2: Figure your ordinary income or loss

Attach your payment and Form IL-1120-ST-X-Y here.

- 1 Ordinary income or loss or equivalent from federal Schedule K.
2 Net income or loss from all rental real estate activities.
3 Net income or loss from other rental activities
4 Portfolio income or loss.
5 Net IRC Section 1231 gain or loss.
6 All other items of income or loss that were not included in the computation of income or loss on Page 1 of federal Form 1120S. Identify:
7 Add Lines 1 through 6. This is your ordinary income or loss.

Table with 2 columns: A (As most recently reported or adjusted) and B (Corrected amount). Rows 1-7 with numerical values.

Step 3: Figure your unmodified base income or loss

- 8 Charitable contributions.
9 Expense deduction under IRC Section 179.
10 Interest on investment indebtedness.
11 All other items of expense that were not deducted in the computation of ordinary income or loss on Page 1 of federal Form 1120S. Identify:
12 Add Lines 8 through 11.
13 Subtract Line 12 from Line 7. This is your total unmodified base income or loss.

Table with 2 columns: A (As most recently reported or adjusted) and B (Corrected amount). Rows 8-13 with numerical values.



Step 4: Figure your income or loss

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Lines 14-22 show various income adjustments, all totaling .00.

Step 5: Figure your base income or loss

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Lines 23-35 show various income subtractions, all totaling .00.

STOP sign icon. Two checkboxes with instructions: 'A If the amount on Line 35 is derived inside Illinois only, check this box...' and 'B If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, check this box...'.

Step 6: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

Table with 3 columns: Line number, Description, and Amount. Columns A and B are labeled 'As most recently reported or adjusted' and 'Corrected amount' respectively. Lines 36-46 show the calculation of income allocable to Illinois, ending with a total of .00.



Step 7: Figure your net income

Table with 3 columns: Description, A (As most recently reported or adjusted), and B (Corrected amount). Rows 47-51 include Base income, Discharge of indebtedness adjustment, Adjusted base income, Illinois net loss deduction, and Net income.

Step 8: Figure your net replacement tax

Table with 3 columns: Description, A, and B. Rows 52-56 include Replacement tax, Recapture of investment credits, Replacement tax before investment credits, Investment credits, and Net replacement tax.

Step 9: Figure the taxes, surcharges, and pass-through withholding you owe

Table with 3 columns: Description, A, and B. Rows 57-62 include Compassionate Use of Medical Cannabis Program Act surcharge, Sale of assets by gaming licensee surcharge, Pass-through withholding, Pass-through entity income, Pass-through entity tax, and Total taxes, surcharges, and pass-through withholding.

Step 10: Figure your refund or balance due

Table with 3 columns: Description, A, and B. Rows 63-72 include Payments, Total payments, Previously paid penalty and interest, Total amount of overpayment, Add Lines 65 and 66, Net tax paid, Overpayment, Amount of overpayment from Line 69 to be credited forward, Refund, and Tax due with this amended return.

Special Note - Enter the amount of your payment on the top of Page 1 in the space provided.

Step 11: 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.

Signatures and information section including fields for authorized officer, paid preparer, and firm information.

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



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

Enter your federal employer identification number (FEIN).

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) or Schedule(s) K-1-P(4) 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.
Investment partnerships should attach documentation to their return that supports their status as an investment partnership.

Note: 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)

STOP 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. See instructions before completing.

Totals from Schedule(s) K-1-P

- 1 Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members.
2 Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members.

Totals from Schedule B, Section B

- 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.
4 Enter the total pass-through withholding or investment partnership withholding you reported on all pages of your Schedule B, Section B, Line J for your
a. nonresident individual members.
b. nonresident estate members.
c. partnership and S corporation members.
d. nonresident trust members.
e. C corporation members.
5 Add Line 4a through Line 4e. This is the total pass-through withholding or investment partnership withholding you owe on behalf of all your nonresident partners or shareholders. This amount should match the total amount from Schedule B, Section B, Line J for all nonresident partners or shareholders on all pages. Enter the total here and on;
6 Enter the total pass-through entity tax credit paid on all pages of Schedule B, Section B, Line K.
7 Enter the total pass-through entity tax credit received and distributed on all pages of Schedule B, Section B, Line L.

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



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

Enter your federal employer identification number (FEIN).

Section B: Members' information (See instructions before completing.)

	Member 1	Member 2	Member 3
A Name	_____	_____	_____
C/O	_____	_____	_____
Address 1	_____	_____	_____
Address 2	_____	_____	_____
City	_____	_____	_____
State, ZIP	_____	_____	_____
B Entity type	_____	_____	_____
C SSN/FEIN	_____	_____	_____
D Subject to Illinois replacement tax or an ESOP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E Member's distributable amount of base income or loss	_____	_____	_____
F Excluded from pass-through withholding	_____	_____	_____
G Share of Illinois income subject to pass-through withholding or investment partnership withholding	_____	_____	_____
H Pass-through withholding or investment partnership withholding before credits	_____	_____	_____
I Distributable share of credits	_____	_____	_____
J Pass-through withholding or investment partnership withholding amount	_____	_____	_____
K PTE tax credit paid to members	_____	_____	_____
L PTE tax credit received and distributed to members	_____	_____	_____

Note → If you have more members than space provided, attach additional copies of this page as necessary.