

## **Illinois Department of Revenue**

## Amended Corporation Income and Replacement Tax Return For tax years ending on or after December 31, 2024

Ind	cate what tax year you are amending: Tax year beginning			, ending	Enter the amount yo are paying.
VARNIN	If you are filing an amended return for tax years ending <b>before Dece</b> form. For prior years, see instructions to determine the correct form to	mbe	year <b>r 31,</b> 2	month day year <b>2024</b> , you may not use this	are paying.
Ste	ep 1: Identify your corporation		M	Enter your federal employer ide	·-
Α	Enter your complete legal business name.  If you have a name change, check this box.  Name:		N	Enter your North American In System (NAICS) Code. See i	
В	Enter your mailing address.		0	Enter your Illinois corporate fi	ile (charter) number.
•	C/O:  Mailing address:  City:  State:  ZIP:		Р	Check the applicable box for being made. NLD Federal ch	State change
	Check the box and see the instructions if your business is a:  Unitary Filer (Combined return) Foreign insurer			Partial agreed  Enter the finalization date _	Finalized
D	Check this box if you are filing this form <b>only</b> to report an increased net loss on Line 37, Column B.		Q	<b>Attach</b> your federal finalization. Check this box if you are filing	g Form IL-1120-X
E	If you have completed the following, check the box and <b>attach</b> the fed form(s) to this return, if you have not previously done so.  Federal Form 8886  Federal Schedule M-3, Part II, Line 12	eral	R	on or before the extended du making the election to treat a income as business income. If you are making a discharge	all nonbusiness
F	Check this box if you attached Illinois Schedule UB.			adjustment on Schedule NLD Form IL-1120-X, Line 36, che attach federal Form 982.	
G H	Check this box if you attached the Subgroup Schedule.  Check this box if you attached Illinois Schedule 1299-D.		S T	If you are filing <b>Schedule INL</b> If you annualized your income	_
ı,	Check this box if you attached Form IL-4562.		U	Form IL-2220, check this box. Check this box if your business a	ss activity is
K	Check this box if you attached Illinois Schedule M (for businesses).  Check this box if you attached Schedule 80/20.		V W	protected under Public Law 8 Throwback adjustment - see Double throwback adjustment	instructions.
_	Check this box if you are a 52/53 week filer.	<u></u>			
Form IL-1120-X-V here.	Explain the changes on this return (Attach a separate sh	eet if	neces	ssary.):	
orm IL-11	If you owe tax on Line 68, complete a payment voucher, Form "IL-1120-X-V" on your check or money order and make it pays				

- Attach your payment and
- voucher and payment to this page.
- Enter the amount of your payment on the top of this page in the space provided.
- Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016



			As most recently		<b>B</b> Corrected
Ster	2: Figure your income or loss		reported or adjusted (Whole dollars only)		amount (Whole dollars only)
-	Federal taxable income from federal Form 1120.	1	•00	1	•00
	Net operating loss deduction from federal Form 1120.	2	•00		•00
3	State, municipal, and other interest income excluded from Line 1.		•00		•00
4	Illinois income and replacement tax and surcharge deducted in				
	arriving at Line 1.	4	<u>•00</u>	4	
5	Illinois Special Depreciation addition. <b>Attach</b> Form IL-4562.	5		5	
6	Related-Party Expenses addition. <b>Attach</b> Schedule 80/20.	6			
7	Distributive share of additions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	7	00		00
8	Other additions. <b>Attach</b> Illinois Schedule M (for businesses).	8		8	<u>•00</u>
9	Add Lines 1 through 8. This is your total income or loss.	9		9	<u>•00</u>
Step	3: Figure your base income or loss				
10	Interest income from U.S. Treasury and exempt federal obligations.	10		10	
11	River Edge Redevelopment Zone Dividend subtraction. Attach Sch. 1299-E	3. <b>11</b>		11	
12	River Edge Redevelopment Zone Interest subtraction. Attach Sch. 1299-B	. 12		12	<u>•00</u>
13	High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-B.	13		13	
14	High Impact Business Interest subtraction. <b>Attach</b> Schedule 1299-B.	14		14	
15	Contribution subtraction. Attach Schedule 1299-B.	15	<u>•00</u>	15	<u>00</u>
16	Contributions to certain job training projects.	16			
17	Foreign Dividend subtraction. <b>Attach</b> Schedule J.				
18	Illinois Special Depreciation subtraction. <b>Attach</b> Form IL-4562.			18	<u> </u>
19	Related-Party Expenses subtraction. <b>Attach</b> Schedule 80/20.				<u> </u>
20	Distributive share of subtractions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.		00		<u>•00</u>
	Other subtractions. <b>Attach</b> Schedule M (for businesses).	21	00	0.4	00
21	·				<u>•00</u>
22	Total subtractions. Add Lines 10 through 21.	22	<u>00</u>	22	•00
22	Total subtractions. Add Lines 10 through 21.  Base income or loss. Subtract Line 22 from Line 9.  A If the amount on Line 23 is derived inside Illinois only, che	22 23 eck tl	•00 •00 nis box and enter the am	22 23 ount fro	•00 •00 om Step 3, Line 23
22 23	Total subtractions. Add Lines 10 through 21.  Base income or loss. Subtract Line 22 from Line 9.  A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You musive of Step 4) If you are a unitary filer, do not check this box. Cl  B If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through	22 23 eck tl ust lea heck theck the Illino	o00 o00 nis box and enter the american step 4, Lines 24 through the box on Line B and cook of the box of the b	22 23 ount frough 34 omplete	om Step 3, Line 23 blank.) Step 4.
22 23 STC	Total subtractions. Add Lines 10 through 21.  Base income or loss. Subtract Line 22 from Line 9.  A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You musine If you are a unitary filer, do not check this box. CI  B If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through 4: Figure your income allocable to Illinois (Complete only if	22 23 eck thust leaders the characters the characte	nis box and enter the ame ave Step 4, Lines 24 through the box on Line B and cookies, or you are a unitary to blank.) See instructions.	22 23 ount frough 34 omplete	om Step 3, Line 23 blank.) Step 4.
22 23 STC Ste 24	Total subtractions. Add Lines 10 through 21.  Base income or loss. Subtract Line 22 from Line 9.  A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You musinote—) If you are a unitary filer, do not check this box. Cl  B If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through 4: Figure your income allocable to Illinois (Complete only if Nonbusiness income or loss. Attach Schedule NB.	22 23 eck thust leaders the characters the characte	o00 o00 nis box and enter the american step 4, Lines 24 through the box on Line B and cook of the box of the b	22 23 ount frough 34 omplete	om Step 3, Line 23 blank.) Step 4.
22 23 STC Ste 24	Total subtractions. Add Lines 10 through 21.  Base income or loss. Subtract Line 22 from Line 9.  A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You musine If you are a unitary filer, do not check this box. CI  B If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through 4: Figure your income allocable to Illinois (Complete only if	22 23 eck thust leaded heck to the Illinois and the Illin	nis box and enter the ame ave Step 4, Lines 24 through the box on Line B and cookies, or you are a unitary to blank.) See instructions.	22 23 ount frough 34 omplete filer, che	om Step 3, Line 23 blank.) Step 4.
22 23 STC Ste 24 25	A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You musinote—) If you are a unitary filer, do not check this box. CI  B If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through Phonbusiness income or loss. Attach Schedule NB.  Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB,	22 23 eck thust lead heck to ellling gh 30 f you of 24	onis box and enter the amaye Step 4, Lines 24 through the box on Line B and cooks, or you are a unitary blank.) See instructions thecked the box on Line B	ount from the state of the stat	om Step 3, Line 23 blank.) Step 4.  eck this box and
22 23 STC Ste 24 25	A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You must all lines of Step 4. (Do not leave Lines 28 through a Figure your income allocable to Illinois (Complete only if Nonbusiness income or loss. Attach Schedule NB.  Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	22 23 eck tilust lea heck sellling gh 30 f you come 24	o00 o00 nis box and enter the ame ave Step 4, Lines 24 through the box on Line B and cools, or you are a unitary to blank.) See instructions. Checked the box on Line B	22 23 ount from the support of the s	om Step 3, Line 23 blank.) Step 4. eck this box and
22 23 Ste 24 25	A If the amount on Line 23 is derived inside Illinois only, choon Step 5, Line 35. You may not complete Step 4. (You musinote—) If you are a unitary filer, do not check this box. CIB If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through P. Figure your income allocable to Illinois (Complete only if Nonbusiness income or loss. Attach Schedule NB.  Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.  Add Lines 24 and 25.  Business income or loss. Subtract Line 26 from Line 23.	22 23 eck thust leader the ck is elllingth 30 f you of 24 25 26 27	on on on one of the box and enter the amave Step 4, Lines 24 throw the box on Line B and cools, or you are a unitary of blank.) See instructions thecked the box on Line Box on Line Box on on one one	ount frough 34 complete filer, che 34 25 26 27	•00 •00  m Step 3, Line 23 blank.) Step 4.  eck this box and  •00  •00  •00  •00
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22 23 Ste 24 25 26 27 28 29 30 31 32	A If the amount on Line 23 is derived inside Illinois only, chon Step 5, Line 35. You may not complete Step 4. (You mus Note: If you are a unitary filer, do not check this box. CIB If any portion of the amount on Line 23 is derived outside complete all lines of Step 4. (Do not leave Lines 28 through P. 4: Figure your income allocable to Illinois (Complete only if Nonbusiness income or loss. Attach Schedule NB.  Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.  Add Lines 24 and 25.  Business income or loss. Subtract Line 26 from Line 23.  Total sales everywhere. This amount cannot be negative.  Total sales inside Illinois. This amount cannot be negative.  Apportionment factor. Divide Line 29 by Line 28. Round to six decimal places.  Business income or loss apportionable to Illinois.  Multiply Line 27 by Line 30.  Nonbusiness income or loss apportionable to Illinois from non-unitary	22 23 eck tilust leacheck in the control of your 24 25 26 27 28 29 30	one	22 23 ount from 34 omplete filer, che 3, above 24 25 26 27 28 29 30	•00 •00  m Step 3, Line 23 blank.) Step 4.  eck this box and  •00 •00 •00 •00 •00 •00 •00 •00
22 23 Ste 24 25 26 27 28 29 30 31 32	A If the amount on Line 23 is derived inside Illinois only, chon Step 5, Line 35. You may not complete Step 4. (You musinoted Illinois of Illinois (Complete only if Nonbusiness income or loss. Attach Schedule NB.  Business income or loss included in Line 23 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.  Add Lines 24 and 25.  Business income or loss. Subtract Line 26 from Line 23.  Total sales everywhere. This amount cannot be negative.  Total sales inside Illinois. This amount cannot be negative.  Apportionment factor. Divide Line 29 by Line 28. Round to six decimal places.  Business income or loss apportionable to Illinois.  Multiply Line 27 by Line 30.  Nonbusiness income or loss allocable to Illinois. Attach Schedule NB.	22 23 eck tilust lei heck e Illing gh 30 f you 24 25 26 27 28 29 30 31 32	one	22 23 ount from 34 omplete filer, che 3, above 24 25 26 27 28 29 30 31 32	•00 •00  m Step 3, Line 23 blank.) Step 4.  eck this box and  •00  •00  •00  •00  •00  •00  •00  •

IL-1120-X (R-12/24) Page 2 of 4



Step	5: Figure your net income		As most rece reported or ad	ently		<b>B</b> Corrected amount
		25		•00	25	
35	Base income or net loss from Step 3, Line 23 or Step 4, Line 34.				35	
36	Discharge of indebtedness adjustment. <b>Attach</b> federal Form 982.			<u>00</u>	36	
37	Adjusted base income or net loss. Add Lines 35 and 36.				37	
38	Illinois net loss deduction. Attach Schedule NLD or UB/NLD.	38		<u>•00</u>	38	
	If Line 37 is zero or negative, enter zero.	ı				
	Check this box and attach a detailed statement if you have merged losses. $\square$					
39	<b>Net income.</b> Subtract Line 38 from Line 37.	39		<u>•00</u>	39	00
Step	6: Figure your replacement tax after credits					
40	Replacement tax. Multiply Line 39 by 2.5% (.025).	40		<u>•00</u>	40	
41	Recapture of investment credits. <b>Attach</b> Schedule 4255.	41		<u>•00</u>	41	
42	Replacement tax before credits. Add Lines 40 and 41.	42		•00	42	
43	Investment credits. <b>Attach</b> Form IL-477.	43		<u>•00</u>	43	
44	Replacement tax after credits. Subtract Line 43 from Line 42. If negative, enter zero				44	
	7: Figure your income tax after credits					
45	Income Tax. Multiply Line 39 by 7.0% (.07).	45		<u>•00</u>	45	•00
46	Recapture of investment credits. <b>Attach</b> Schedule 4255				46	
	·					
47	Income tax before credits. Add Lines 45 and 46.				47	
48	Income tax credits. <b>Attach</b> Schedule 1299-D.				48	
49	Income tax after credits. Subtract Line 48 from Line 47. If negative, enter zero	o. <b>49</b>		•00	49	<u> </u>
Step	8: Figure your refund or balance due					
50	Replacement tax before reductions. Enter the amount from Line 44.	50		<u>•00</u>	50	
51	Foreign Insurer replacement tax reduction. <b>Attach</b> Schedule INS or UB/INS.	51		<u></u> • <u>00</u>	51	
52	Subtract Line 51 from Line 50. This is your net replacement tax.			<u>•00</u>	52	
53	Net income tax before reductions. Enter the amount from Line 49.	53		<u>•00</u>	53	<u>•00</u>
54	Foreign Insurer income tax reduction. Attach Schedule INS or UB/INS.	54		<u>•00</u>	54	<u>•00</u>
55	Subtract Line 54 from Line 53. <b>This is your net income tax.</b>	55		<u>•00</u>	55	
56	Compassionate Use of Medical Cannabis Program Act surcharge. See instructions	s. <b>56</b>		<u>•00</u>	56	000
57	Sale of assets by gaming licensee surcharge. See instructions.				57	
58	Total net income and replacement taxes and surcharges.					
	Add Lines 52, 55, 56, and 57.	58		•00	58	
59	Payments. See instructions.					
	a Credits from previous overpayments.				59a	
	<b>b</b> Total payments made before the date this amended return is filed.				59b	
	c Pass-through withholding reported to you. <b>Attach</b> Schedule(s) K-1-P or K-1	1-T			59c	
	d Pass-through entity tax credit reported to you. <b>Attach</b> Schedule(s) K-1-P or		Т		59d	
	e Illinois income tax withholding. <b>Attach</b> Form(s) W-2G.		••		59e	
60	Total payments. Add Lines 59a through 59e.				60	
61	Previously paid penalty and interest. See instructions.				61	
62	Total amount of overpayment (including any carryforward or refund) before the	filing	of this return		01	
02	for the year being amended. See instructions.	iiiiig	or triis return		62	•00
63	Add lines 61 and 62.				63	
	Net tax paid. Subtract Line 63 from Line 60.				64	00
64						0.0
65 66	<b>Overpayment.</b> If Line 64 is greater than Line 58, subtract Line 58 from Line 64 Amount of overpayment from Line 65 to be <b>credited forward.</b> See instructions.				65 66	0.0
66	Check this box and attach a detailed statement if this carryforward is going to a		rant CCINI	1	$\neg$ $^{\circ\circ}$	
67	, , , ,	unie	rent FEIN.	ı	┙~	•00
67	<b>Refund.</b> Subtract Line 66 from Line 65. This is the amount to be refunded.	41:	04 f 1 :	<b>50</b>	67	
68	Tax due with this amended return. If Line 58 is greater than Line 64, subtract	t Line	64 from Line	58.	68	•00
Cton	You will be sent a bill for any additional penalty and interest due.					
· · · · I	<b>9:Sign below -</b> Under penalties of perjury, I state that I have examined this return and, t	io the I	best of my know	wieage, ii		
Sign		1/	)			Check if the Department
Here	Cignature of outhorized officer - Data ( 1111 ) Till	1	/			liscuss this return with the
	Signature of authorized officer Date (mm/dd/yyyy) Title	Pr	none	-	paid p	preparer shown in this step.
Paid				⊔	Chec	
Prepa	Print/Type paid preparer's name Paid preparer's signature	[	Date (mm/dd/yyy	yy) sel	t-emplo	pyed Paid Preparer's PTIN
Use C	L Firm's name			Firm's FE	EIN ▶	
3000	Firm's address			Firm's ph	none▶	( )

Attach supporting documents to your Form IL-1120-X.



If you completed:	Attach:
Form IL-1120-X —	Federal Form 1120-X, and federal 1139 or federal RAR (if applicable
Step 1, Line C (unitary) only	Schedule UB/Subgroup Schedule  Schedule UB/Subgroup Schedule  Schedule UB/Subgroup Schedule  Schedule UB/Subgroup Schedule
Step 1, Line C (foreign insurer) only	
Step 1, Line C (unitary) and (foreign insurer)	Schedule UB/Subgroup Schedule and Schedule UB/INS  ■Note→ Check the box on Form IL-1120-X, Step 1, Lines F/G
Step 1, Line E	Federal Form 8886 or Federal Schedule M-3 (as applicable)
— Step 1, Line R — →	
Step 1, Line S	
Step 1, Line T	Form IL-2220
Line 1 (if changed)	Federal finalization (for example, copy of federal refund check, audit
	report from the IRS, or federal transcript verifying your federal taxable income)
	Form IL-4562
<ul> <li>Special Depreciation addition</li> </ul>	<u>■Note</u> Check the box on Form IL-1120-X, Step 1, Line I
<ul> <li>Special Depreciation subtraction</li> </ul>	
	Schedule 80/20
<ul> <li>Related-Party Expenses addition</li> </ul>	<u>=Note</u> Check the box on Form IL-1120-X, Step 1, Line K
<ul> <li>Related-Party Expenses subtraction</li> </ul>	
Lines 7 and 20	Schedule(s) K-1-P or K-1-T
<ul> <li>Distributive share of additions</li> </ul>	. ,
Distributive share of subtractions	
Lines 8 and 21 —	Schedule M and any required support listed on Schedule M
Other additions	Note→ Check the box on Form IL-1120-X, Step 1, Line J
Other subtractions	
	Schedule 1299-B and any required support listed on Schedule 1299-E
River Edge Redevelopment Zone Dividend subtraction	
River Edge Redevelopment Zone Interest subtraction	
High Impact Business Dividend subtraction	
High Impact Business Interest subtraction	
Contribution subtraction	
	Illinois Schedule J, and federal Form 1120, Schedule C or equivalen
Lines 24 and 32	
Nonbusiness income or loss	Ochedule ND
Nonbusiness income or loss allocable to Illinois	
Lines 25 and 33	Sahadula(a) K 1 D or K 1 T
Business income or loss from non-unitary	Scriedule(s) K-1-P of K-1-1
partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates	
Business income or loss apportionable to Illinois from	
non-unitary partnerships, partnerships included on a	
Schedule UB, S corporations, trusts, or estates	
Lines 28 through 30 (if changed)	Any and all out of state returns
Line 36 Discharge of indebtedness adjustment	,
Ente 30 Discharge of indeptedness adjustment	=Note→ Check the box on Form IL-1120-X, Step 1, Line R
Line 38 Illinois Net Loss Deduction	Schedule NLD or UB/NLD (for unitary filers)
Lines 41 and 46 Recapture of investment credits —	
Line 43 Investment credits  Line 48 Income tax credits	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
Lives Ed and Ed. E. S. J. C. C.	Note → Check the box on Form IL-1120-X, Step 1, Line H
Lines 51 and 54 Foreign Insurer tax reduction	<u>■Note</u> Check the box on Form IL-1120-X, Step 1, Line C
— Line 59c Pass-through withholding reported — ▶	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 59e Illinois income tax withholding	Copies of all Forms W-2G

IL-1120-X (R-12/24) Page 4 of 4

<sup>\*\*</sup>Failure to attach the required documents may result in the disallowance of the corresponding line item.\*\*