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Pass-through Entity Information

About this publication

Publication 129, Pass-through Entity Information, explains the tax obligations involved with distributions from pass-through entities (partnerships, S corporations, and fiduciaries) to members (partners, shareholders, and beneficiaries).

This publication provides information for

- pass-through entities that distribute pass-through income and modifications, pass-through withholding, or pass-through entity (PTE) tax credit, and
- members who receive pass-through income and modifications, pass-through withholding, or PTE tax credit.

Note: For the purposes of this publication,

- 'member' means any partner, shareholder, or beneficiary.
- 'pass-through entity' is any partnership, S corporation, or fiduciary.
- the acronym 'PTE' is used only in reference to PTE tax and PTE tax credit under Public Act 102-0658.

The information in this publication is current as of the date of the publication. Please visit the IDOR's website at tax.illinois.gov to verify you have the most current revision.

The contents of this publication are informational only and do not take the place of statutes, administrative rules, and court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Illinois Administrative Code.

Taxpayer Bill of Rights

You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute IDOR's findings.

You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for IDOR review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other IDOR procedures, you may write us at the following address:

Problems Resolution Division
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

For information or forms, visit IDOR's website at: tax.illinois.gov

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Legal References

Statutory

Pass-through Withholding 35 ILCS 5/709.5

Pass-through Entity (PTE) Tax 35 ILCS 5/201(p)

Regulations

Pass-through Withholding 86 Ill. Adm. Code 100.7035

General Information

What is a pass-through entity?

A pass-through entity is any entity treated as a partnership, S corporation, or fiduciary for federal income tax purposes.

What is pass-through entity income?

Pass-through entity income is the income that partnerships, S corporations, or fiduciaries pass through to their members. Pass-through entity income is considered earned on the last day of the pass-through entity's tax year.

What is PTE tax?

PTE tax is an elective tax on partnerships (other than a publicly traded partnership under Internal Revenue Code (IRC) Section 7704) and subchapter S corporations effective for tax years ending on or after December 31, 2021, and beginning before January 1, 2026. An electing pass-through entity is subject to this tax for the privilege of earning or receiving income in Illinois in an amount equal to 4.95 percent (.0495) of the taxpayer's net income for the taxable year. Each partner or shareholder of an electing pass-through entity is allowed a credit against their own tax in an amount equal to 4.95 percent (.0495) times the partner or shareholder's distributive share of the net income of the electing partnership or subchapter S corporation.

Note: For tax years ending on or after December 31, 2023, an electing pass-through entity may deduct distributions to retired partners when computing their net income if the retired partner distributions are exempt from tax under Illinois Income Tax Act (IITA) Section 203(a)(2)(F). See IITA Section 201(p)(3)(A) for more information.

How do I make the election to pay PTE tax?

The annual election to pay the PTE tax is made on Form IL-1065, Partnership Replacement Tax Return, or Form IL-1120-ST, Small Business Corporation Replacement Tax Return, for tax years ending on or after December 31, 2021, and beginning before January 1, 2026. The election is irrevocable after the extended due date for the taxable year of the election.

How is PTE tax reported and received?

PTE tax is

- reported to IDOR on
  - Schedule B of Form IL-1065, Partnership Replacement Tax Return, or Form IL-1120-ST, Small Business Corporation Replacement Tax Return.
  - Schedule D of Form IL-1041, Fiduciary Income and Replacement Tax Return, when PTE tax credit received is distributed by the fiduciary.

- reported to members as PTE tax credit on
  - Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture.
  - Schedule K-1-T, Beneficiary's Share of Income and Deductions, when the PTE tax credit received is distributed to the beneficiaries.
- received as a credit by individuals, partnerships, S corporations, corporations, trusts, estates, and exempt organizations on Schedules K-1-P and K-1-T.
  - For individuals, corporations, exempt organizations and trusts or estates that do not pass-through/distribute income, the amount received on Schedule K-1-P or Schedule K-1-T is reported in the payments section of their respective return.
  - For partnerships, S corporations, and trusts or estates that pass-through/distribute income, each member's distributive share of the amount received is reported on that member's Schedule K-1-P or Schedule K-1-T.

The PTE tax credit is considered paid/received on the last day of the pass-through entity's tax year as shown on Schedule K-1-P or Schedule K-1-T.

A nonresident individual member of a partnership or S corporation for a taxable year in which the election to pay PTE tax was made shall not be required to file a Form IL-1040, Individual Income Tax Return, if

- the only source of net income of the individual (or the individual and the individual's spouse in the case of a joint return) is from an entity making the PTE tax election and
- the credit allowed to the partner or shareholder equals or exceeds the individual's liability for the tax imposed under subsections (a) and (b) of Section 201 of the IITA for the taxable year.

Is a pass-through entity required to make quarterly estimated payments?

When a partnership or S corporation makes the election to pay the PTE tax, it is required to make quarterly estimated payments if the expected tax due (including both the PTE tax and replacement tax) is more than $500 or it will incur late estimated payment penalties. Estimated payments are due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the tax year. See 86 Ill. Admin. Code Section 100.8010(c)(1).

Note: IDOR will abate partnerships' and S corporations' late estimated payment penalties assessed for fourth quarter estimated payments due on December 15, 2022, as long as their fourth quarter estimated payments were made for the required amount and were paid on or before January 17, 2023.

For tax years ending before December 31, 2022, IDOR will waive late estimated payment penalties related to an election to pay the PTE tax.

For tax years ending on and after December 31, 2022,

- If the election to pay PTE tax is made, then estimated payments are based on the sum of the PTE tax and replacement tax. The required estimated payments are 90 percent of the current year tax liability or 100 percent of the tax liability in the prior year.
- If the election to pay PTE tax is not made, then estimated payments are not required.

Note: Use the Estimated Payment Worksheets in your specific return instructions to determine the correct amount of quarterly estimated payments to make.

If a pass-through entity overpays PTE tax, the pass-through entity may request a refund. The members of the pass-through entity are allowed a credit only for their share of the calculated PTE tax due to the extent that the PTE tax was paid.

What is pass-through withholding?

Pass-through withholding is the required payment reported and paid by a pass-through entity, that has not elected to pay PTE tax, on behalf of any nonresident member

- who has not submitted Form IL-1000-E, Certificate of Exemption for Pass-through Withholding, to the pass-through entity, and
- who receives business or nonbusiness income from the pass-through entity.

Pass-through withholding is

- reported to partners and shareholders on Schedule K-1-P or reported to beneficiaries on Schedule K-1-T,
- reported to IDOR on Schedule B, Partners' or Shareholders' Information, of both Form IL-1065 and Form IL-1120-ST, or reported to IDOR on Schedule D, Beneficiary Information, of Form IL-1041, and
- paid electronically or by mail using the payment voucher for Form IL-1065, Form IL-1120-ST, or Form IL-1041.

Who is a resident?

A resident is

- an individual who is present in Illinois for other than a temporary or transitory purpose,
- an individual who is absent from Illinois for a temporary or transitory purpose but who is domiciled in Illinois,
- the estate of a decedent who at his or her death was domiciled in Illinois,
- a trust created by a will of a decedent who at his or her death was domiciled in Illinois, or
- an irrevocable trust, whose grantor was domiciled in Illinois at the time the trust became irrevocable. For purposes of this definition, a trust is irrevocable to the extent that the grantor is not treated as the owner of the trust under Internal Revenue Code (IRC) Sections 671 through 678.

Who is a nonresident?

A nonresident is a person who is not a resident, as previously defined. Corporations, S corporations, and partnerships are considered nonresidents for purposes of pass-through entity income and Illinois Schedule B and Schedule D.

What is business income?

Business income means all income, other than compensation, that may be apportioned by formula among the states in which you are doing business without violating the Constitution of the United States. All income of a partnership or S corporation is business income unless it is clearly attributable to only one state and is earned or received through activities totally unrelated to any business you are conducting in more than one state. Business income is net of all deductions attributable to that income.

When is business income allocable to Illinois?

- For a resident of Illinois, all income received, regardless of the source, is allocable to Illinois.
- For a nonresident of Illinois whose business income is derived
  - wholly inside Illinois, the entire amount of business income is allocable to Illinois.
  - wholly outside Illinois, none of the business income is allocable to Illinois.
  - inside and outside Illinois, see the specific instructions for your return and the instructions in Schedule K-1-P(2), Partner's and Shareholder's Instructions, or Schedule K-1-T(2), Beneficiary's Instructions.

What is nonbusiness income?

Nonbusiness income is all income other than business income or compensation. It is income you can clearly classify as having no connection to your business. For information about types of nonbusiness income, see the instructions for Illinois Schedule NB, Nonbusiness Income.

When is nonbusiness income allocable to Illinois?

- For a resident of Illinois, all nonbusiness income is allocable to Illinois.
- For a nonresident, items of income and deduction that constitute nonbusiness income received through the pass-through entity are treated as if received directly by the member and are allocable to Illinois according to the rules detailed in your return instructions and in the instructions in Schedule K-1-P(2) or Schedule K-1-T(2).

What is Form IL-1000-E?

Form IL-1000-E is completed by any member that is not an individual, that elects to make its own tax payments on income from a pass-through entity and provides a signed copy of the form to the pass-through entity. By completing Form IL-1000-E, the member is certifying it will file all Illinois income tax returns and make timely payment of all Illinois income taxes due.

Form IL-1000-E does not apply to a pass-through entity that elects to pay PTE tax. Any Form IL-1000-E on file can be ignored when the pass-through entity elects to pay PTE tax. If the pass-through entity does not elect to pay PTE tax, then Form IL-1000-E is effective.

Note: Do not submit Form IL-1000-E to IDOR unless requested to do so. Pass-through entities and members must retain a copy of any Form IL-1000-E they receive or complete. The copy must be made available for inspection by authorized IDOR agents and employees if requested.

What is Schedule B?

Schedule B is the required schedule for partnerships and S corporations to provide information to IDOR about their members, certain items of income and credits the member receives from the pass-through entity, and pass-through withholding made on the members' behalf. If a partnership or S corporation passes any income through to a member, then the pass-through entity must provide IDOR with all the required information on an IDOR-approved form. Schedule B must be included with Form IL-1065 and Form IL-1120-ST.

What is Schedule D?

Schedule D is the required schedule for fiduciaries to provide information to IDOR about their members, certain items of income and credits the members receive from the pass-through entity and pass-through withholding made on the members' behalf. If a fiduciary passes any income through to a member, then the pass-through entity must provide IDOR with all the required information on an IDOR-approved form. If you distribute any income or credit to any members, Schedule D must be included with Form IL-1041.

What is Schedule K-1-P?

Schedule K-1-P is the form a partnership or an S corporation uses to supply each member who was a partner or shareholder at any time during the tax year with the information needed to properly report the pass-through income and modifications, PTE tax credit, and pass-through withholding (including any applicable investment partnership withholding) on the member's Illinois income tax return.

What is Schedule K-1-T?

Schedule K-1-T is the form a trust or an estate uses to supply each member who was a beneficiary at any time during the tax year with the information needed to properly report the pass-through income and modifications, PTE tax credit, and pass-through withholding on the member's Illinois income tax return.

What are Schedule K-1-P(1), Instructions for Partnerships and S Corporations Completing Schedule K-1-P and Schedule K-1-P(3), and Schedule K-1-T(1), Instructions for Trusts and Estates Completing Schedule K-1-T and Schedule K-1-T(3)?

Schedule K-1-P(1) and Schedule K-1-T(1) provide the pass-through entity with instructions on how to supply each member's share of the amounts reported on the pass-through entity's federal income tax and Illinois business income tax returns.

What are Schedule K-1-P(2), Partner's and Shareholder's Instructions, and Schedule K-1-T(2), Beneficiary's Instructions?

Schedule K-1-P(2) and Schedule K-1-T(2) provide the member with instructions on how to report the income, additions, subtractions, and credits reported to them by the pass-through entity.

What are Schedule K-1-P(3), Pass-through Withholding Calculation for Nonresident Members, and Schedule K-1-T(3), Pass-through Withholding Calculation for Nonresident Members?

Schedule K-1-P(3) and Schedule K-1-T(3) are used to calculate the required tax a pass-through entity must report and pay on behalf of its nonresident members that receive business or nonbusiness income from the pass-through entity. See Schedule K-1-P(1) or Schedule K-1-T(1) for specific instructions on how to complete Schedule K-1-P(3) or Schedule K-1-T(3). Pass-through entities should not send Schedule(s) K-1-P(3) or Schedule(s) K-1-T(3) to its members or submit them to IDOR unless IDOR requests them. Keep Schedule(s) K-1-P(3) or Schedule(s) K-1-T(3) with income tax records. Pass-through entities should not complete Schedule K-1-P(3) if electing to pay PTE tax or if a member gives them Form IL-1000-E.

What is an "investment partnership"?

A partnership is classified as an investment partnership if at least 90 percent of its assets are investments in stocks, bonds, options, and similar intangible assets, and at least 90 percent of its income is derived from that kind of asset.

Note: For tax years ending on or after December 31, 2023, 90 percent of an investment partnership's income may also include the distributive share of partnership income from lower-tier partnership interests that meet the definition of qualifying investment securities. See IITA Section 1501(a)(11.5) for more information.

For tax years ending on or after December 31, 2004 – Investment partnerships are not subject to Illinois replacement tax.

For tax years ending on or after December 31, 2023 – Investment partnerships are required to withhold an amount from each applicable nonresident partner. Investment partnerships must complete a Schedule K-1-P(4), Investment Partnership Withholding Calculation for Nonresident Partners, for each applicable nonresident partner to calculate the required amount of investment partnership withholding. Investment partnerships withholding for nonresident partners must file Form IL-1065 to report the withholding amount. See IITA Section 709.5(d) and the Form IL-1065 instructions for more information.

Note: Form IL-1000-E, Certificate of Exemption for Pass-through Withholding, does not exempt an investment partnership from investment partnership withholding.

If the investment partnership has no applicable nonresident members, it is not subject to the withholding requirement, it is not subject to replacement tax, and is not required to file Form IL-1065. An investment partnership may elect to pay PTE tax in which it must file the Form IL-1065, check the box that it is making the election to pay PTE tax, and complete the PTE Income Worksheet in the Form IL-1065 instructions as if it did not qualify as an investment partnership.

Note: Electing to pay PTE tax does not exempt an investment partnership from withholding for its nonresident partners. Investment partnerships electing to pay PTE tax must withhold from each of its applicable nonresident partners prior to calculating the PTE tax. The investment partnership should deduct any income subject to withholding when calculating the income subject to PTE tax. See the Form IL-1065 instructions for more information.

For tax years ending prior to December 31, 2023, and on or after December 31, 2004 - An investment partnership is not subject to replacement tax, and a nonresident partner is not subject to Illinois tax on the income passed through from the investment partnership, unless the partner's investment in the partnership was made in connection with a business the partner is conducting at least partially within Illinois. If you qualify as an investment partnership, you are not required to file Form IL-1065, even if you are required to file a federal tax return (federal Form 1065, U.S. Return of Partnership Income). However, if you are an investment partnership who elects to pay PTE tax, then you must file the Form IL-1065, check the box that you are making the election to pay PTE tax, and complete the PTE Income Worksheet in the Form IL-1065 instructions as if you did not qualify as an investment partnership.

For tax years ending prior to December 31, 2004 - Investment partnerships and their partners are subject to the same rules as other partnerships and partners. See IITA Section 1501(a)(11.5) and 86 Ill. Adm. Code Section 100.9730 for more information.

For more information about partnerships, see our Partnership webpage.

Can an investment partnership make the election to pay PTE tax?

Yes. An investment partnership making the election to pay PTE tax must file Form IL-1065 and check the box indicating it is making the election to pay PTE tax. The investment partnership will complete the PTE Income Worksheet in the Form IL-1065 instructions as if it did not qualify as an investment partnership. See our Partnership webpage for more information.

What are Personal Property Replacement Taxes?

Personal Property Replacement Taxes are revenues received from businesses and public utilities, collected by the State of Illinois, and paid to local governments. Prior to 1979, business entities were required to pay personal property taxes. Legislation abolished the personal property taxes. To replace the money lost by units of local government and school districts, a new law was enacted that established replacement taxes, assessed at a flat rate based on the income of the business.

Business entities, including corporations, S corporations, partnerships, and trusts pay replacement tax on their annual tax returns. Replacement taxes are different from the standard Illinois income tax. Illinois income tax is paid only by individuals, trusts, estates, and corporations (not including S corporations). Pass-through entities that have income taxable in Illinois must file an annual tax return with IDOR. Partnerships and S corporations do not pay Illinois income tax (the members pay Illinois income tax) but they are subject to the replacement tax at a rate of 1.5 percent (.015) on income taxable to Illinois. Trusts pay both Illinois income and replacement taxes.

Information for Pass-through Entities

Pass-through entities must pay pass-through withholding for their nonresident members (including corporations, S corporations, and partnerships) unless the pass-through entity is a partnership or S corporation who elects to pay PTE tax for all their members.

Pass-through withholding is the payment the pass-through entity who does not elect to pay PTE tax makes on behalf of all nonresident members who did not submit Form IL-1000-E to the pass-through entity. PTE tax is the payment the pass-through entity who elects to pay PTE tax makes for all members based on their distributive share of the pass-through entity's income. A pass-through entity will pay pass-through withholding or PTE tax, but not both. A pass-through entity that receives credit for pass-through withholding may use it to offset its PTE tax liability if they elect to pay PTE tax.

Entities or individuals receiving a pass-through withholding credit or a PTE tax credit receive Schedule K-1-P as a partner or shareholder or Schedule K-1-T as a beneficiary in a pass-through entity. Any member that is a pass-through entity itself is required to report and pay pass-through withholding on behalf of the pass-through entity's own nonresident members on the income passed through to them unless they elect to pay PTE tax for all their members. Members may claim credit on their own Illinois income tax return for pass-through withholding reported and paid on their behalf. Any entity receiving the PTE tax credit that is not itself a pass-through entity, must report the PTE tax credit in the payment section of its own return. If the entity receiving the PTE tax credit is itself a pass-through entity, then the credit is passed through to its members based on each member's distributive share and reported on Schedule K-1-P or Schedule K-1-T. In the case of a trust, if the PTE tax credit is retained by the fiduciary the credit is reported in the payments section on its own return; however, if the credit is distributed to the beneficiaries, the credit is reported on Schedule D of its own return and on each beneficiary's Schedule K-1-T.

What form(s) must the pass-through entity file?

Partnerships file Form IL-1065, including Schedule B.

S corporations file Form IL-1120-ST, including Schedule B.

Trusts and Estates file Form IL-1041, including Schedule D.

All required supporting Illinois schedules must be included with each return. These returns can be filed electronically through the Modernized e-File program (MeF) using third-party tax-prep software or mailed to the address on the return.

Does pass-through withholding or PTE tax credit satisfy the Illinois tax liability for the member?

Maybe. If a member is a nonresident individual and the reported pass-through withholding or PTE tax credit satisfies the member's Illinois income tax liability, then the member is not required to file an Illinois income tax return. If the member has Illinois income from other sources or the pass-through withholding or PTE tax credit paid does not cover the member's Illinois income tax liability, the member must file a return to report the tax on all of the member's Illinois income and claim a credit for pass-through withholding or PTE tax paid.

All Illinois residents who receive pass-through withholding or PTE tax credit must file an Illinois income tax return regardless of whether the pass-through withholding or PTE tax credit satisfies the member's Illinois income tax liability.

What does Illinois do with the pass-through withholding information received from pass-through entities?

The member information obtained from Schedule B or Schedule D is used to ensure that taxpayers who received income from Illinois sources have filed the appropriate tax return and paid any required tax. Taxpayers who have not filed an Illinois tax return, but who should have, may receive a Non-filer Notice or a Notice of Proposed Tax Due. Penalties and interest may be assessed according to Illinois law. If taxpayers do not respond to these notices, the tax, penalty, and interest will be deemed assessed, and the taxpayer will be referred for collection activity. Collection activity can result in property liens, frozen assets and accounts, and wage garnishments.

What if a pass-through entity overpays pass-through withholding or PTE tax?

If a pass-through entity overpays pass-through withholding or PTE tax, the pass-through entity may request a refund. The members of the pass-through entity are allowed a credit only for their share of pass-through withholding or the calculated PTE tax due to the extent that the PTE tax was paid.

A pass-through entity cannot amend a return merely to request a refund of any pass-through withholding or PTE tax paid. In the case of any overpayment, the member must file a timely claim for credit or refund of any pass-through withholding or PTE tax credit overpaid by the pass-through entity.

Information for Members

Each pass-through entity that distributes pass-through entity income and modifications and reports pass-through withholding or PTE tax to IDOR is also responsible for providing this information to its members. For Illinois purposes, the partnership or S corporation should issue a Schedule K-1-P and a Schedule K-1-P(2), showing the partner's or shareholder's share of income and modifications, and pass-through withholding or PTE tax credit, and the fiduciary should issue a Schedule K-1-T and a Schedule K-1-T(2), showing the beneficiary's share of income and modifications, and pass-through withholding or PTE tax credit.

The pass-through entity listed on the front of Schedule K-1-P or Schedule K-1-T has completed and provided you with the schedule to reflect your specific share of the pass-through entity's income and modifications, and credits. Use the completed schedule you received and Schedule K-1-P(2) or Schedule K-1-T(2) to help report the items shown on Schedule K-1-P or Schedule K-1-T on your Illinois income tax return. Attach a copy of Schedule K-1-P or Schedule K-1-T to your tax return and keep a copy for your records.

When is pass-through entity income, pass-through withholding, and PTE tax credit considered received?

Pass-through entity income, modifications, pass-through withholding, and PTE tax credit are considered received on the last day of the pass-through entity's taxable year. Pass-through entity income and modifications, pass-through withholding, and PTE tax credit are not considered received equally throughout the year nor are they considered received on the last day of your tax year. The pass-through entity's tax year ending is listed at the top of the Schedule K-1-P or Schedule K-1-T you received.

Members need to be aware of how this affects their Illinois income tax liability. The two instances when the timing of the receipt of pass-through entity income and modifications, pass-through withholding, and PTE tax credit are particularly important are

- when determining estimated payments and
- if the tax rate changes during your tax year.

What other states have a substantially similar entity-level tax?

IDOR has determined there are many states with substantially similar taxes as the tax imposed under Section 201(p) of the Illinois Income Tax Act. Please refer to the webpage titled "States with Substantially Similar Entity-Level Tax as Illinois" on the IDOR website.

Does the pass-through withholding or PTE tax credit fulfill my Illinois tax liability?

Based on the information provided by the pass-through entity and any other Illinois-based income, you must determine your own Illinois tax liability. Use Schedule K-1-P(2) or Schedule K-1-T(2) to determine where to report the information from Schedule K-1-P or Schedule K-1-T on your Illinois income tax return. Any Illinois-sourced income you receive is taxable by Illinois. If you complete your tax return correctly, you will only be taxed on the Illinois-sourced income.

If you are a nonresident individual and the pass-through withholding or PTE tax credit reported to you satisfies your Illinois income tax liability, then you are not required to file an Illinois income tax return. If you have Illinois income from other sources or the pass-through withholding or PTE tax credit paid does not cover your liability, then you must file a return to report the tax on all your Illinois income and claim a credit for the pass-through withholding or PTE tax credit. A nonresident individual member may be able to take a credit for taxes paid to Illinois on the member's home state's tax return.

Illinois residents must file their own Illinois income tax returns and claim credit for any pass-through withholding or PTE tax credit reported to them.

Business entities that receive income from a pass-through entity are responsible for paying tax on that income.

If a member is filing an Illinois income or replacement tax return, what form must they use?

If the member is a(n)	*then the member should file*
Individual (married or single)	Form IL-1040, Individual Income Tax Return.
Illinois nonresidents must also file	Form IL-1040, Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax.
Fiduciary (Trust or Estate)	Form IL-1041, Fiduciary Income and Replacement Tax Return, including Schedule D.
Illinois nonresidents must also file	Form IL-1041, Schedule NR, Nonresident Computation of Fiduciary Income.
Corporation	Form IL-1120, Corporation Income and Replacement Tax Return.
S corporation	Form IL-1120-ST, Small Business Corporation Replacement Tax Return, including Schedule B.
Partnership	Form IL-1065, Partnership Replacement Tax Return, including Schedule B.
Exempt Organization	Form IL-990-T, Exempt Organization Income and Replacement Tax Return.
Unitary Group	The appropriate return with Schedule UB, Combined Apportionment for Unitary Business Group, attached.

Additional schedules and information may be required. For more information, see the instructions for the specific tax return you are filing. Returns, instructions, and schedules can be found in the "Forms" area of IDOR's website at tax.illinois.gov.

Helpful Hints and Reminders

Partnerships and S corporations

- File a return with a fully completed Schedule B listing all partners or shareholders.
- If you elect to pay PTE tax, make all required estimated payments timely (estimated payments are due on or before the 15th day of the 4th, 6th, 9th, and 12th months of the tax year).
- Complete a Schedule K-1-P for each partner or shareholder.
- Distribute the completed Schedules K-1-P to your partners or shareholders in a timely manner. Schedule K-1-P(2) must also be included with each Schedule K-1-P that is distributed.
- If your partners or shareholders contact you with questions that you cannot answer, refer them to IDOR or the partner's or shareholder's tax professional.
- Do not accept Form IL-1000-E from an individual member.

Fiduciaries

- File a return with a fully completed Schedule D listing all beneficiaries.
- Complete a Schedule K-1-T for each beneficiary.
- Distribute the completed Schedules K-1-T to your beneficiaries in a timely manner. Schedule K-1-T(2) must also be included with each Schedule K-1-T that is distributed.
- If your beneficiaries contact you with questions that you cannot answer, refer them to IDOR or the beneficiary's tax professional.
- Do not accept Form IL-1000-E from an individual member.

Members

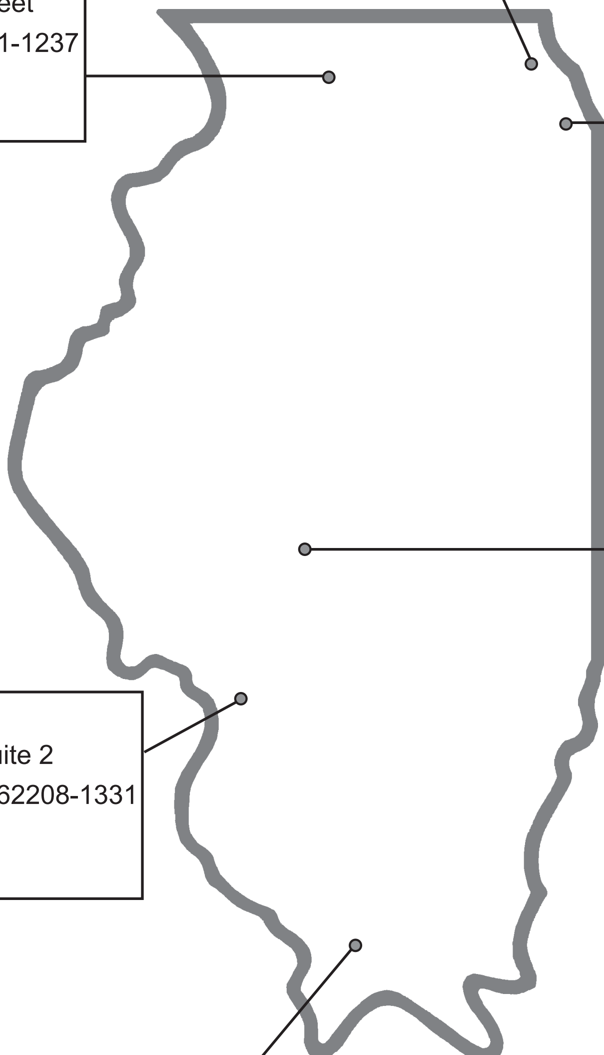
- Any Illinois-sourced income is taxable in Illinois.
- If you receive one or more Schedules K-1-P or Schedules K-1-T then you may have an Illinois tax liability. You must determine your own Illinois tax liability and filing responsibility.
- If you did not receive Schedule K-1-P(2) or Schedule K-1-T(2) to help you complete an Illinois income tax return, see IDOR's website at tax.illinois.gov to view these instructions.
- If you received a Non-filer Notice or a Notice of Proposed Tax Due from IDOR, you should respond within the time frame provided on the notice.
- If you have a paid tax preparer, complete and submit a Form IL-2848, Power of Attorney, so your preparer may respond to IDOR on your behalf.
- If you did not receive a Schedule K-1-P or Schedule K-1-T from the pass-through entity, then you should contact the pass-through entity directly to obtain the schedule.
- Individual members may file using IDOR's MyTax Illinois, our free online account management program, at mytax.illinois.gov.
- Pass-through entity income, pass-through withholding (including any eligible investment partnership withholding), and PTE tax credit are considered earned on the last day of the pass-through entity's taxable year.

Office Locations

Maine North Regional Building
9511 Harrison Street FA 203
Des Plaines, Illinois 60016-1563
800 732-8866
217 782-3336

200 South Wyman Street
Rockford, Illinois 61101-1237
800 732-8866
217 782-3336

555 West Monroe Street
Suite 1100
Chicago, Illinois 60661-3605
800 732-8866
217 782-3336



Willard Ice Building
101 West Jefferson
Springfield, Illinois 62702
800 732-8866
217 782-3336

15 Executive Drive
Business Center One, Suite 2
Fairview Heights, Illinois 62208-1331
800 732-8866
217 782-3336

2309 W. Main
Suite 114
Marion, Illinois 62959-1196
800 732-8866
217 782-3336

For Information or Forms

Visit our website at tax.illinois.gov or scan the QR code provided.

Call us at 1 800 732-8866 or 217 782-3336 (TTY at 1 800 544-5304).

Write us at Illinois Department of Revenue, PO Box 19044, Springfield, IL 62794-9044.

Call our 24-hour Forms Order Line at 1 800 356-6302.