

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5160 Composite Returns: Credits on Separate Returns

TITLE 86: REVENUE

**PART 100
INCOME TAX**

Section 100.5160 Composite Returns: Credits on Separate Returns

When the income of a taxpayer is included in a composite return pursuant to an approved petition under Section 100.5100(c) or, for taxable years ending prior to December 31, 1999, by a Lloyd's plan of operation or, for taxable years ending on or after December 31, 2008, for any other pass-through entity, the same amount of income will also be included in the taxpayer's separate return. In this event, a credit may be claimed on the taxpayer's separate return for the taxpayer's share of the composite tax payment. A copy of the composite return shall be attached to the taxpayer's return showing the amount of tax paid on the taxpayer's behalf by the pass-through entity.

(Source: Amended at 33 Ill. Reg. 2306, effective January 23, 2009)