



Illinois Department of Revenue Schedule K-1-T

Beneficiary's Share of Income and Deductions

Year ending
0045

Month Year

To be completed by trusts or estates filing Form IL-1041

Beneficiaries receiving Schedule K-1-T should attach this form to their Illinois Tax Return

IL Attachment No. 10

Step 1: Identify your trust or estate

- 1 Check the appropriate box trust estate
- 2 **0020**
Write your name as shown on your Form IL-1041.

- 3 **0030**
Write your federal employer identification number (FEIN).
- 4 Write the apportionment factor from Step 6, Line 3, of Schedule NR, Form IL-1041; otherwise, write "1." **0040**

Step 2: Identify your beneficiary

- 5 **0050**
Name
- 6 **0060**
Mailing address
- 0063** **0065** **0067**
City State ZIP

- 7 **0070**
Social Security number or FEIN
- 8 Check the appropriate box
 individual corporation trust
 partnership S corporation estate

Step 3: Figure your beneficiary's share of your nonbusiness income

	A Beneficiary's share (see instructions)	B Illinois share
9 Interest	0090	0095
10 Dividends	0100	0105
11 Rental income	0110	0115
12 Patent royalties	0120	0125
13 Copyright royalties	0130	0135
14 Other royalty income	0140	0145
15 Capital gain or loss from real property	0150	0155
16 Capital gain or loss from tangible personal property	0160	0165
17 Capital gain or loss from intangible personal property	0170	0175
18 Other income 0177 0178 0179 Specify	0180	0185

Step 4: Figure your beneficiary's share of your business income (See instructions.)

	A Beneficiary's share from U.S. Schedule K-1, less nonbusiness income	B Illinois share
19 Interest	0190	0195
20 Dividends	0200	0205
21 Net short-term capital gain	0210	0215
22 Net long-term capital gain (total for year)	0220	0225
23 Annuities, royalties, and other nonpassive income before directly apportioned deductions	0230	
24 Directly apportioned deductions — Depreciation, depletion, and amortization	0240	
25 Total annuities, royalties, and other nonpassive income. Subtract Column A, Line 24 from Line 23. See Instructions.	0250	0255
26 Trade or business, rental real estate, and other rental income before directly apportioned deductions	0260	
27 Directly apportioned deductions — Depreciation, depletion, and amortization	0270	
28 Total trade or business, rental real estate, and other rental income. Subtract Column A, Line 27 from Line 26.	0280	0285
29 Other income 0287 0288 0289 Specify	0290	0291



Write the beneficiary's identification number from Line 7. 0299

Step 5: Figure your beneficiary's share of your Illinois additions and subtractions

	A	B
	Beneficiary's share from Form IL-1041	Illinois share
Additions		
30 Federally tax-exempt interest income	30 <u>0300</u>	<u>0305</u>
31 Illinois income and replacement tax deducted	31 <u>0310</u>	<u>0315</u>
32 Illinois Bonus Depreciation addition	32 <u>0320</u>	<u>0325</u>
33 Related-Party Expenses addition	33 <u>0330</u>	<u>0335</u>
34 Distributive share of additions	34 <u>0340</u>	<u>0345</u>
35 Other additions from Illinois Schedule M (for businesses)	35 <u>0350</u>	<u>0355</u>
Subtractions		
36 a Interest from U.S. Treasury obligations included as business income	36a <u>0360</u>	<u>0361</u>
b Interest from U.S. Treasury obligations included as nonbusiness income	36b <u>0362</u>	<u>0363</u>
37 Payment from certain retirement plans	37 <u>0380</u>	<u>0385</u>
38 Retirement payments to retired partners	38 <u>0390</u>	<u>0395</u>
39 a Enterprise Zone Dividend Subtraction	39a <u>0400</u>	<u>0405</u>
b River Edge Redevelopment Zone Dividend Subtraction	39b <u>0406</u>	<u>0407</u>
40 High Impact Business within a Foreign Trade Zone Dividend Subtraction	40 <u>0410</u>	<u>0415</u>
41 Contributions to certain job training projects	41 <u>0420</u>	<u>0425</u>
42 Illinois Bonus Depreciation subtraction	42 <u>0430</u>	<u>0435</u>
43 Related-Party Expenses subtraction	43 <u>0440</u>	<u>0445</u>
44 Distributive share of subtractions	44 <u>0450</u>	<u>0455</u>
45 ESBT loss	45 <u>0456</u>	<u>0457</u>
46 Other subtractions from Illinois Schedule M (for businesses)	46 <u>0460</u>	<u>0465</u>

Step 6: Figure your beneficiary's (except a corporate beneficiary) share of your Illinois August 1, 1969, appreciation amounts

	A	B
	Beneficiary's share from Illinois Schedule F (Form IL-1041)	Illinois share
47 Section 1245 and 1250 gain	47 <u>0470</u>	<u>0475</u>
48 Section 1231 gain	48 <u>0480</u>	<u>0485</u>
49 Capital gain	49 <u>0490</u>	<u>0495</u>

Step 7: Figure your beneficiary's share of pass-through entity payments

50 Pass-through entity payments made on behalf of nonresident beneficiary from Form IL-1000.	50 <u>0500</u>
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