



Illinois Department of Revenue  
**Form IL-1000-X**

**Amended Pass-through Entity  
Payment Income Tax Return**

If this return is not for calendar year 2008, write your fiscal tax year here.  
Tax year beginning \_\_\_\_/\_\_\_\_, 2008, ending \_\_\_\_/\_\_\_\_/20\_\_

Write the amount you are paying.  
\$ \_\_\_\_\_

**Step 1: Identify your partnership, S corporation, or trust**

**A** Write your business name and mailing address.

**B** Write your federal employer identification number (FEIN).

\_\_\_\_\_  
Name of organization

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

\_\_\_\_ - \_\_\_\_ - \_\_\_\_ 5 5 5

**C** Check your entity type:

Partnership  S corporation  Trust

**Step 2: Figure your payment amount**

	<b>A</b> As most recently reported or adjusted	<b>B</b> Corrected amount
<b>1</b> Write your total amount of business income apportioned to Illinois (cannot be less than zero). <b>Lines 2a through 5b</b> , write the percentage of business income that is distributable to partners, shareholders or beneficiaries subject to Illinois Income Tax. (See instructions.)	<b>1</b> _____	<b>1</b> _____
<b>2a</b> Nonresident individuals/estates (as originally reported)	<b>2a</b> _____	
<b>2b</b> Nonresident individuals/estates _____ x amount on Line 1= _____ x .03 =		<b>2b</b> _____
<b>3a</b> Partnerships/S corporations (as originally reported)	<b>3a</b> _____	
<b>3b</b> Partnerships/S corporations _____ x amount on Line 1= _____ x .015 =		<b>3b</b> _____
<b>4a</b> Nonresident trusts (as originally reported)	<b>4a</b> _____	
<b>4b</b> Nonresident trusts _____ x amount on Line 1= _____ x .045 =		<b>4b</b> _____
<b>5a</b> Corporations (as originally reported)	<b>5a</b> _____	
<b>5b</b> Corporations _____ x amount on Line 1= _____ x .073 =		<b>5b</b> _____
<b>6</b> Add Lines 2 through 5 for Columns A and B.	<b>6a</b> _____	<b>6b</b> _____
<b>7</b> Write any pass-through entity payment reported to you on Schedule K-1-P or K-1-T that you choose to apply toward your pass-through entity payment obligations. See instructions.	<b>7</b> _____	<b>7</b> _____
<b>8</b> Amount paid with original return		<b>8</b> _____
<b>9</b> Add Lines 7 and 8		<b>9</b> _____
<b>10</b> Subtract Line 9 from Line 6. This is your total tax due.		<b>10</b> _____
<b>11</b> Penalty		<b>11</b> _____
<b>12</b> Interest		<b>12</b> _____
<b>13</b> Add Lines 10, 11, and 12. This is the amount you owe.		<b>13</b> _____

Attach your payment here.

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.

\_\_\_\_\_  
Signature of partner, authorized officer, or fiduciary      Date \_\_\_\_/\_\_\_\_/\_\_\_\_      Title \_\_\_\_\_      Phone (\_\_\_\_) \_\_\_\_\_

\_\_\_\_\_  
Signature of preparer      Date \_\_\_\_/\_\_\_\_/\_\_\_\_      Preparer's Social Security number or firm's FEIN \_\_\_\_\_

\_\_\_\_\_  
Preparer firm's name (or yours, if self-employed)      Address \_\_\_\_\_      Phone (\_\_\_\_) \_\_\_\_\_

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



# Form IL-1000-X Instructions

## General Information

### Who must file Form IL-1000-X?

You must file Form IL-1000-X, Amended Pass-through Entity Payment Income Tax Return, if you are amending a previously filed, processable Form IL-1000 for a tax year ending on or after December 31, 2008. For more specific information about pass-through entity payments, see the Form IL-1000 Instructions.

**Do not file Form IL-1000-X if you overpaid the required amount on your original Form IL-1000. Any overpayments will be refunded to the partners, shareholders, and beneficiaries when they file their annual tax returns.**

### How long do I have to amend my return?

There is no statute of limitations for filing Form IL-1000-X **because overpayments cannot be claimed on this form.** However, any payment that is not made by the original due date of the return is subject to penalties and interest as prescribed by Illinois law.

### Who should sign the return?

Your Form IL-1000-X must be signed by the president, vice president, treasurer, or any other officer duly authorized to sign the return. If you paid someone to prepare your return, that individual must also provide a signature, date the return, and provide his or her tax identification number. If the preparer is an employee or partner of a firm or corporation, he or she must also provide the firm's name, address, and instead of the preparer's taxpayer identification number he or she must provide the firm's FEIN. Self-employed preparers must provide their own name, address, and preparer's taxpayer identification number in the appropriate spaces.

### What are the penalties and interest?

**Penalties** — You will owe

- a **late-filing penalty** if you do not file a processable return by the original due date of your entity's tax return;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- a **bad check penalty** if your remittance is not honored by your financial institution.

**Interest** is calculated on tax from the day after the original due date of your return through the date you pay the tax.

We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

### What if I need additional forms or assistance?

*If you need additional forms,*

- visit our web site at [tax.illinois.gov](http://tax.illinois.gov);
- call our 24-hour Forms Order Line at **1 800 356-6302**; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

*If you need additional assistance,*

- visit our web site at [tax.illinois.gov](http://tax.illinois.gov);
- call our Taxpayer Assistance Division, at **1 800 732-8866, or 217 782-3336**;
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
- write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.

Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

## Specific Instructions

**Column A** - Write the amounts from your most recently filed return or as most recently adjusted for the year that you are amending

**Column B** - Write the correct amount for each line item in Column B. **Attach an explanation for any change you make.**

### Step 1 — Identify your partnership, S corporation, or trust.

**Lines A through C** — Follow the instructions on the form

### Step 2 — Figure your payment amount.

**Line 1** — Write your total amount of business income apportioned to Illinois. This line cannot be less than zero.

**Partnerships and S corporations:** Use the following equation to figure the amount for Line 1.

Form IL-1065 filers: Add Lines 26 and 27, and subtract Line 21. Multiply the result by Line 43, then add Lines 44 and 46.

Form IL-1120-ST filers: Subtract Line 20 from Line 24. Multiply the result by Line 43, then add Lines 44, and 46.

If you did not complete Step 6, write the total of Lines 26, 27, and 36 minus Line 21 (Form IL-1065) or Lines 24 and 36, minus Line 20 (Form IL-1120-ST).

**Trusts:** Add the amounts from your nonresident beneficiaries' Schedules K-1-T, Column B, Lines 19 through 29 plus any business items in Column B, Lines 30 through 46, and write the result on Line 1.

**Lines 2a, 3a, 4a, and 5a** - Write the amounts from your most recently filed or adjusted Form IL-1000.

**Lines 2b, 3b, 4b, and 5b** — These lines show you how to figure the correct amount of pass-through entity payments based on the classification of your partners, shareholders, or beneficiaries. For each Line, 2b, 3b, 4b, and 5b, fill in the blanks by completing each line horizontally as an equation.

For each line, figure the percentage of the amount on Line 1 that is distributable to the partner or shareholder based on the tax type indicated on the line item (beneficiaries, partnerships, corporations, subchapter S corporations, or individuals) and write the percentage as a decimal on the appropriate line. Multiply the decimal by the amount on Line 1 and multiply the result by the tax percentage indicated on the Form IL-1000-X

**Do not include** income distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are not required.

**Line 6** — Add Lines 2 through 5 for Columns A and B, and write the result here.

**Line 7** — If you are a partner, shareholder or beneficiary who has been informed that pass-through entity payments have been made on your behalf, you may make the election to use the payment amounts as credit toward the pass-through entity payments you are required to make on Form IL-1000.

Write the amount of credit that you wish to use. Your credit amount cannot be greater than the pass-through payment figured on Line 6.

**Note** — You may not claim a credit on this line for any amount you claimed as a credit on your original or amended Illinois income tax return.

If you have more credit available than is needed to meet your pass-through payment obligation, you may take a credit for the remainder of the pass-through entity payment made on your behalf on your annual Illinois Income Tax return, and claim any overpayment. Attach any Schedules K-1-P or K-1-T showing the amount of pass-through entity payments made on your behalf.

**Lines 8, 9, and 10** - Follow the instructions on the form.

**Lines 11 and 12** — We will bill you for penalties and interest. If you prefer, you may calculate the penalties and interest you owe on Form IL-2220, Computation of Penalties for Businesses, and write these amounts on the lines provided. For more information see "What are the penalties and interest?" and Publication 103, Penalties and Interest for Illinois Taxes. **If you calculate penalty and interest, be sure that your payment is equal to the amount on Line 13.**

**Note** — Lines 11 and 12 are applicable only if you wish to self-assess late-filing and late-payment penalties on Form IL-2220.

**Line 13** — Follow the instructions on the form. Write the amount from Line 13 in the box above Step 1 and pay that amount with Form IL-1000-X.