



Illinois Department of Revenue  
**Schedule K-1-P**

**Partner's or Shareholder's  
Share of Income, Deductions,  
Credits, and Recapture**

Year ending

Month Year

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

IL Attachment No. 10

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

- 1 Check your business type  partnership  S corporation 3 \_\_\_\_\_  
Write your federal employer identification number (FEIN).
- 2 \_\_\_\_\_ 4 Write the apportionment factor from Form IL-1065, Line 42 or Form  
Write your name as shown on your Form IL-1065 or Form IL-1120-ST. IL-1120-ST, Line 43. Otherwise, write "1." \_\_\_\_\_

**Step 2: Identify your partner or shareholder**

- 5 \_\_\_\_\_ 7 \_\_\_\_\_  
Name Social Security number or FEIN
- 6 \_\_\_\_\_ 8 \_\_\_\_\_  
Mailing address Share (%)
- City State ZIP 9 Check the appropriate box  
 individual  corporation  trust  
 partnership  S corporation  estate

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income**

	A	B
	Member's share (see instructions)	Nonresident member's share allocable to Illinois
10 Interest	10 _____	_____
11 Dividends	11 _____	_____
12 Rental income	12 _____	_____
13 Patent royalties	13 _____	_____
14 Copyright royalties	14 _____	_____
15 Other royalty income	15 _____	_____
16 Capital gain or loss from real property	16 _____	_____
17 Capital gain or loss from tangible personal property	17 _____	_____
18 Capital gain or loss from intangible personal property	18 _____	_____
19 Other income and expense _____ Specify	19 _____	_____

**Step 4: Figure your partner's or shareholder's share of your business income (loss)**

	A	B
	Member's share from U.S. Schedule K-1, less nonbusiness income	Nonresident member's share apportioned to Illinois
20 Ordinary income (loss) from trade or business activity	20 _____	_____
21 Net income (loss) from rental real estate activities	21 _____	_____
22 Net income (loss) from other rental activities	22 _____	_____
23 Interest	23 _____	_____
24 Dividends	24 _____	_____
25 Royalties	25 _____	_____
26 Net short-term capital gain (loss)	26 _____	_____
27 Net long-term capital gain (loss). (Total for year)	27 _____	_____
28 Unrecaptured Section 1250 gain	28 _____	_____
29 Guaranteed payments to partner (U.S. Form 1065 only)	29 _____	_____
30 Net Section 1231 gain (loss) (other than casualty or theft)	30 _____	_____
31 Other income and expense _____ Specify	31 _____	_____



## Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

	<b>A</b>	<b>B</b>
	Member's share from Form IL-1065 or IL-1120-ST	Nonresident member's share apportioned or allocated to Illinois
<b>Additions</b>		
<b>32</b> Federally tax-exempt interest income	<b>32</b> _____	_____
<b>33</b> Illinois replacement tax deducted	<b>33</b> _____	_____
<b>34</b> Illinois Special Depreciation addition	<b>34</b> _____	_____
<b>35</b> Related-Party Expenses addition	<b>35</b> _____	_____
<b>36</b> Distributive share of additions	<b>36</b> _____	_____
<b>37</b> Other additions (from Illinois Schedule M for businesses)	<b>37</b> _____	_____
<b>Subtractions</b>		
<b>38 a</b> Interest from U.S. Treasury obligations (business income)	<b>38a</b> _____	_____
<b>b</b> Interest from U.S. Treasury obligations (nonbusiness income)	<b>38b</b> _____	_____
<b>39</b> Certain federally-disallowed deductions	<b>39</b> _____	_____
<b>40</b> Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction	<b>40</b> _____	_____
<b>41</b> High Impact Business Dividend subtraction	<b>41</b> _____	_____
<b>42</b> Contribution subtraction (Form IL-1120-ST filers only)	<b>42</b> _____	_____
<b>43</b> Interest subtraction - Enterprise Zones or River Edge Redevelopment Zone (Form IL-1120-ST financial organizations only)	<b>43</b> _____	_____
<b>44</b> Interest subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only)	<b>44</b> _____	_____
<b>45</b> Illinois Special Depreciation subtraction	<b>45</b> _____	_____
<b>46</b> Related-Party Expenses subtraction	<b>46</b> _____	_____
<b>47</b> Distributive share of subtractions	<b>47</b> _____	_____
<b>48</b> Other subtractions (from Illinois Schedule M for businesses)	<b>48</b> _____	_____

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

	<b>A</b>	<b>B</b>
	Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST)	Nonresident member's share apportioned or allocated to Illinois
<b>49</b> Section 1245 and 1250 gain	<b>49</b> _____	_____
<b>50</b> Section 1231 gain	<b>50</b> _____	_____
<b>51</b> Section 1231 gain less casualty and theft gain (See instructions.)	<b>51</b> _____	_____
<b>52</b> Capital gain	<b>52</b> _____	_____

## Step 7: Figure your partner's or shareholder's share of your Illinois credits and recapture and pass-through entity payments

		<b>A</b>	
		Member's or nonresident member's share from Illinois tax return	
<b>53 Illinois credits</b>			
<b>a</b> Film Production Services Tax Credit	<b>53a</b>	_____	_____
<b>b</b> Enterprise Zone or River Edge Redevelopment Zone Investment Credit	<b>53b</b>	_____	_____
<b>c</b> Tax Credit for Affordable Housing Donations	<b>53c</b>	_____	_____
<b>d</b> Economic Development for a Growing Economy (EDGE) Tax Credit	<b>53d</b>	_____	_____
<b>e</b> Research & Development Tax Credit	<b>53e</b>	_____	_____
<b>f</b> Ex-felons Jobs Credit	<b>53 f</b>	_____	_____
<b>g</b> Veterans Jobs Credit	<b>53g</b>	_____	_____
<b>h</b> Student-Assistance Contribution Credit	<b>53h</b>	_____	_____
<b>i</b> Replacement Tax Investment Credits (See instructions.)	<b>53i</b>	_____	_____
<b>54 Recapture</b>			
<b>a</b> Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	<b>54a</b>	_____	_____
<b>b</b> Replacement Tax Investment Credit recapture	<b>54b</b>	_____	_____
<b>55</b>			
<b>a</b> Pass-through entity payment (See instructions.)	<b>55a</b>	_____	_____
<b>b</b> Composite return payment (See instructions.)	<b>55b</b>	_____	_____

