



# Form IL-1000 Instructions

## General Information

### What is the purpose of Form IL-1000?

Form IL-1000, Pass-through Entity Payment Income Tax Return, is used to report and pay the required tax on behalf of nonresident partners, shareholders, and beneficiaries that receive business income from partnerships, S corporations, and trusts.

### When should I file and pay?

You must file your completed form and pay any tax you owe by the original due date of your tax return, without regard for any extended due date.

All dates refer to the months following the close of the taxable year.

For	Due date
• S corporations	the 15th day of the 3rd month
• partnerships and fiduciaries	the 15th day of the 4th month

### 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 website at [tax.illinois.gov](http://tax.illinois.gov); or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

*If you need additional assistance,*

- visit our website 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

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

**Lines A through E** — Follow the instructions on the form.

### Step 2 — Figure your payment amount

**Line 1** — Write your total amount of business income apportioned to Illinois. If your business income is a loss, write zero.

**Partnerships and S corporations:** Add the amounts from your nonresident partners' or shareholders' Schedule K-1-P, Column B, Lines 20 through 31, plus any business items in Column B, Lines 32 through 47, and write the result on Line 1.

**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 through 5a** — On each Line 2a through 5a, write the amount of Illinois business income from Line 1 that is distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are being made, and multiply that amount by the tax rate applicable to the type of partner, shareholder, or beneficiary included on that line.

Write the result on Lines 2 through 5.

**Note** — 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 and write the result here. This is the total pass-through entity payment you are required to remit to the department.

**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. **Attach** any Schedule(s) K-1-P or K-1-T showing the amount of pass-through entity payments made on your behalf.

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

**Line 8** — Write the total amount of prepayments you made on Form IL-1000-P, Prepayment Voucher for Pass-through Entity Payment, but do not exceed the amount of tax due on Line 6. If you have more prepayments made than what is needed to meet your pass-through payment obligation, you must pass the additional amounts to your partners, shareholders, or beneficiaries on Schedules K-1-P or K-1-T.

**Lines 9 and 10** — Follow the instructions on the form. This is your amount of tax due that must be paid in full if \$1 or more. Write the amount from Line 10 in the box above Step 1. Complete a payment voucher, Form IL-1000-V, make your check or money order payable to "Illinois Department of Revenue" and attach them to the front of this form. We will compute any penalty or interest due and notify you.

### Step 3 — Signature, date, and preparer's information

You must sign and date your return. If you do not sign your return, it will not be considered filed and you may be subject to a **nonfiler penalty**.

If you want to allow the preparer listed in this step to discuss this return with us, check the box. This authorization will allow your preparer to answer any questions that arise during the processing of your return, call us with questions about your return, and receive or respond to notices we send. The authorization will automatically end no later than the due date for filing your 2013 tax return (excluding extensions.) You may revoke the authorization at any time by calling or writing us.