



	<b>A</b> As most recently reported or adjusted		<b>B</b> Corrected amount	
	Beneficiaries	Fiduciary	Beneficiaries	Fiduciary
<b>12</b> Write the amounts from Line 11.	<b>12</b>	.00	<b>12</b>	.00

#### Step 4: Figure your base income or loss

<b>13</b> August 1, 1969, valuation limitation amount ( <b>Schedule F</b> ).	<b>13a</b>	.00	<b>13b</b>	.00	<b>13a</b>	.00	<b>13b</b>	.00
<b>14</b> Payments from certain retirement plans.	<b>14a</b>	.00	<b>14b</b>	.00	<b>14a</b>	.00	<b>14b</b>	.00
<b>15</b> Interest income from U.S. Treasury and other exempt federal obligations.	<b>15a</b>	.00	<b>15b</b>	.00	<b>15a</b>	.00	<b>15b</b>	.00
<b>16</b> Retirement payments to retired partners.	<b>16a</b>	.00	<b>16b</b>	.00	<b>16a</b>	.00	<b>16b</b>	.00
<b>17</b> River Edge Redevelopment Zone Dividend subtraction ( <b>Schedule 1299-B</b> ).	<b>17a</b>	.00	<b>17b</b>	.00	<b>17a</b>	.00	<b>17b</b>	.00
<b>18</b> High Impact Business Dividend subtraction ( <b>Schedule 1299-B</b> ).	<b>18a</b>	.00	<b>18b</b>	.00	<b>18a</b>	.00	<b>18b</b>	.00
<b>19</b> Contributions to certain job training projects. See instructions.	<b>19a</b>	.00	<b>19b</b>	.00	<b>19a</b>	.00	<b>19b</b>	.00
<b>20</b> Illinois Special Depreciation subtraction ( <b>Form IL-4562</b> ).	<b>20a</b>	.00	<b>20b</b>	.00	<b>20a</b>	.00	<b>20b</b>	.00
<b>21</b> Related-party expenses subtraction ( <b>Schedule 80/20</b> ).	<b>21a</b>	.00	<b>21b</b>	.00	<b>21a</b>	.00	<b>21b</b>	.00
<b>22</b> Distributive share of subtractions ( <b>Schedule(s) K-1-P or K-1-T</b> ).	<b>22a</b>	.00	<b>22b</b>	.00	<b>22a</b>	.00	<b>22b</b>	.00
<b>23</b> ESBT loss amount.	<b>23a</b>	.00	<b>23b</b>	.00	<b>23a</b>	.00	<b>23b</b>	.00
<b>24</b> Other subtractions ( <b>Schedule M</b> ).	<b>24a</b>	.00	<b>24b</b>	.00	<b>24a</b>	.00	<b>24b</b>	.00
<b>25</b> Total subtractions. Add Lines 13b through 24b. See instructions.	<b>25</b>	.00	<b>25</b>	.00	<b>25</b>	.00	<b>25</b>	.00
<b>26</b> <b>Base income or loss.</b> Subtract Line 25 from Line 12.	<b>26</b>	.00	<b>26</b>	.00	<b>26</b>	.00	<b>26</b>	.00

**If you are a nonresident of Illinois, complete Schedule NR; otherwise continue to Step 5.**

#### Step 5: Figure your net income

<b>27</b> Base income or net loss from Line 26 or, if you are a nonresident, from Schedule NR, Line 51.	<b>27</b>	.00	<b>27</b>	.00
<b>28</b> Discharge of indebtedness adjustment ( <b>U.S. Form 982</b> ).	<b>28</b>	.00	<b>28</b>	.00
<b>29</b> Adjusted base income or net loss. Add Lines 27 and 28.	<b>29</b>	.00	<b>29</b>	.00
<b>30</b> Illinois net loss deduction ( <b>Schedule NLD</b> ). If Line 29 is zero or a negative amount, write "0."	<b>30</b>	.00	<b>30</b>	.00
<b>31</b> Standard exemption. <b>Residents only:</b> Write \$1,000. <b>Nonresidents only:</b> Write the amount from Sch. NR, Line 54.	<b>31</b>	.00	<b>31</b>	.00
<b>32</b> Add Lines 30 and 31.	<b>32</b>	.00	<b>32</b>	.00
<b>33</b> <b>Net income.</b> Subtract Line 32 from Line 29. If the amount is negative, write "0".	<b>33</b>	.00	<b>33</b>	.00

#### Step 6: Figure your net replacement tax — For trusts only, estates go to Step 7.

<b>34</b> Replacement tax. Multiply Line 33 by 1.5% (.015).	<b>34</b>	.00	<b>34</b>	.00
<b>35</b> Recapture of investment credits ( <b>Schedule 4255</b> ).	<b>35</b>	.00	<b>35</b>	.00
<b>36</b> Replacement tax before investment credits. Add Lines 34 and 35.	<b>36</b>	.00	<b>36</b>	.00
<b>37</b> Investment credits ( <b>Form IL-477</b> ).	<b>37</b>	.00	<b>37</b>	.00
<b>38</b> <b>Net replacement tax.</b> Subtract Line 37 from Line 36. If negative, write "0".	<b>38</b>	.00	<b>38</b>	.00

	<b>A</b> As most recently reported or adjusted Fiduciary	<b>B</b> Corrected amount Fiduciary
<b>39</b> Write the amounts of net income from Line 33.	<b>39</b> _____ <b>.00</b>	<b>39</b> _____ <b>.00</b>
<b>Step 7: Figure your net income tax — For trusts and estates</b>		
<b>40</b> Income tax. Multiply Line 39 by 5% (.05).	<b>40</b> _____ <b>.00</b>	<b>40</b> _____ <b>.00</b>
<b>41</b> Recapture of investment credits ( <b>Schedule 4255</b> ).	<b>41</b> _____ <b>.00</b>	<b>41</b> _____ <b>.00</b>
<b>42</b> Income tax before credits. Add Lines 40 and 41.	<b>42</b> _____ <b>.00</b>	<b>42</b> _____ <b>.00</b>
<b>43</b> Credit for income tax paid to another state while an Illinois resident ( <b>Schedule CR</b> ).	<b>43</b> _____ <b>.00</b>	<b>43</b> _____ <b>.00</b>
<b>44</b> Income tax credits ( <b>Schedule 1299-D</b> ).	<b>44</b> _____ <b>.00</b>	<b>44</b> _____ <b>.00</b>
<b>45</b> Total credits. Add Lines 43 and 44.	<b>45</b> _____ <b>.00</b>	<b>45</b> _____ <b>.00</b>
<b>46 Net income tax.</b> Subtract Line 45 from Line 42. If negative, write "0."	<b>46</b> _____ <b>.00</b>	<b>46</b> _____ <b>.00</b>

**Step 8: Figure your refund or balance due**

<b>47</b> Trusts only: net replacement tax from Line 38.	<b>47</b> _____ <b>.00</b>	<b>47</b> _____ <b>.00</b>
<b>48</b> Net income tax from Line 46.	<b>48</b> _____ <b>.00</b>	<b>48</b> _____ <b>.00</b>
<b>49</b> Compassionate Use of Medical Cannabis Pilot Program Act Surcharge. See instructions.	<b>49</b> _____ <b>.00</b>	<b>49</b> _____ <b>.00</b>
<b>50</b> Total net income and replacement taxes and surcharge. Add Lines 47, 48, and 49.	<b>50</b> _____ <b>.00</b>	<b>50</b> _____ <b>.00</b>
<b>51</b> Payments		
<b>a</b> Illinois Income Tax withheld ( <b>Form(s) W-2 or W-2G</b> ).	<b>51a</b> _____ <b>.00</b>	
<b>b</b> Credit from prior year overpayment.	<b>51b</b> _____ <b>.00</b>	
<b>c</b> Form IL-505-B (extension) payment.	<b>51c</b> _____ <b>.00</b>	
<b>d</b> Pass-through entity payments ( <b>Schedule(s) K-1-P or K-1-T</b> ).	<b>51d</b> _____ <b>.00</b>	
<b>52</b> Total payments. Add Lines 51a through 51d.		<b>52</b> _____ <b>.00</b>
<b>53</b> Tax paid with original return (do not include penalties and interest).		<b>53</b> _____ <b>.00</b>
<b>54</b> Subsequent tax payments made since the original return.		<b>54</b> _____ <b>.00</b>
<b>55</b> Total tax paid. Add Lines 52, 53, and 54.		<b>55</b> _____ <b>.00</b>
<b>56</b> Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		<b>56</b> _____ <b>.00</b>
<b>57</b> Net tax paid. Subtract Line 56 from Line 55.		<b>57</b> _____ <b>.00</b>
<b>58 Refund.</b> If Line 57 is greater than Line 50, subtract Line 50 from Line 57.		<b>58</b> _____ <b>.00</b>
<b>59 Tax due.</b> If Line 50 is greater than Line 57, subtract Line 57 from Line 50.		<b>59</b> _____ <b>.00</b>
<b>60</b> Penalty (See instructions.)		<b>60</b> _____ <b>.00</b>
<b>61</b> Interest (See instructions.)		<b>61</b> _____ <b>.00</b>
<b>62</b> Total balance due. Add Lines 59 through 61.		<b>62</b> _____ <b>.00</b>

► If you owe tax on Line 62, complete a payment voucher, Form IL-1041-X-V, make your check payable to "Illinois Department of Revenue" and attach them to the first page of this form. ◀

**Special Note** → Write the amount of your payment on the top of Page 1 in the space provided.

**Step 9: Sign 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 fiduciary                      Date                      Title                      (\_\_\_\_\_) Phone

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

Check this box if we may discuss this return with the preparer shown in this step.

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

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



Illinois Department of Revenue  
**Schedule D** Beneficiary Information

Attach to your Form IL-1041.

Year ending

Month Year

**IL Attachment no. 1**

Write your name as shown on your Form IL-1041.

Write your federal employer identification number (FEIN).

**Step 1: Provide the following information**

- 1 Write the amount from your Form IL-1041, Line 27. 1 \_\_\_\_\_
- 2 Write the apportionment factor from your Form IL-1041, Schedule NR, Step 6, Line 3. 2 \_\_\_\_\_

**Step 2: Identify your beneficiaries.** Attach additional sheets if necessary.

	A Name and Address	B SSN or FEIN	C Beneficiary type (See instructions.)	D Beneficiary's amount of base income or loss (See instr.)	E Check the box if the beneficiary is an Illinois nonresident	F Pass-through entity payment amount (See instr.)	G Excluded from pass-through entity payments (See instr.)
1	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
2	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
3	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
4	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
5	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____
6	_____	_____	_____	_____	<input type="checkbox"/>	_____	_____

- 7 Add the amounts shown in Column D for nonresident beneficiaries for which you have entered a check mark in Column E. Write the total here. (See instructions.) 7 \_\_\_\_\_