



Illinois Department of Revenue
2017 IL-1041-X

For tax years ending on or after December 31, 2017

**Amended Fiduciary
Income and Replacement
Tax Return**

<p>Indicate what tax year you are amending: Tax year beginning <u> </u> month <u> </u> day <u> </u> year, ending <u> </u> month <u> </u> day <u> </u> year</p> <p>STOP If you are filing an amended return for tax years ending before December 31, 2017, you may not use this form. For prior years, use the amended return form for that year.</p>	<p>Enter the amount you are paying.</p> <p>\$ <u> </u></p>
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Step 1: Identify your fiduciary

- | | |
|---|---|
| <p>A Enter your complete legal business name.
 If you have a name change, check this box. <input type="checkbox"/></p> <p>Name: _____</p> <p>B Enter your mailing address.
 If you have an address change, check this box. <input type="checkbox"/></p> <p>C/O: _____</p> <p>Mailing address: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>C Check the box that identifies your fiduciary. <input type="checkbox"/> Trust <input type="checkbox"/> Estate</p> <p>D Check the box if any of the following apply. (You may check multiple boxes.)</p> <p><input type="checkbox"/> Electing small business trust (ESBT) <input type="checkbox"/> Individual bankruptcy estate</p> <p><input type="checkbox"/> Complex trust without distributions</p> <p>E Check the applicable box for the type of change being made.</p> <p><input type="checkbox"/> NLD <input type="checkbox"/> State change <input type="checkbox"/> Federal change</p> <p>If a federal change, check one: <input type="checkbox"/> Partial agreed <input type="checkbox"/> Finalized</p> | <p>F Enter your federal employer identification no. (FEIN).
 _____ - _____</p> <p>G Check this box if you are filing this form only to report an increased net loss on Line 29, Column B. <input type="checkbox"/></p> <p>H Check this box if you are not an Illinois resident and attach Illinois Schedule NR. <input type="checkbox"/></p> <p>I Check this box if you attached Schedule 1299-D. <input type="checkbox"/></p> <p>J Check this box if you attached Schedule I. <input type="checkbox"/></p> <p>K Check this box if you attached Form IL-4562. <input type="checkbox"/></p> <p>L Check this box if you attached Schedule M. <input type="checkbox"/></p> <p>M Check this box if you attached Schedule 80/20. <input type="checkbox"/></p> <p>N Check this box if you have completed federal Form 8886 and attach it to this return. <input type="checkbox"/></p> <p>O Check this box if you are making a discharge of indebtedness adjustment on Line 28 or Schedule NLD and attach federal Form 982. <input type="checkbox"/></p> <p>P Throwback adjustment - see instructions. <input type="checkbox"/></p> <p>Q Double throwback adjustment - see instructions. <input type="checkbox"/></p> |
|---|---|
- Enter the finalization date** _____ **Attach** federal finalization.

Step 2: Explain the changes on this return (Attach a separate sheet if necessary.)

Attach your payment and Form IL-1041-X-V here.

Step 3: Figure your income or loss

	A As most recently reported or adjusted		B Corrected amount	
	Beneficiaries (Whole dollars only)	Fiduciary (Whole dollars only)	Beneficiaries (Whole dollars only)	Fiduciary (Whole dollars only)
1 Federal taxable income from U.S. Form 1041, Line 22.	1	.00	1	.00
2 Federal net operating loss deduction from U.S. Form 1041, Line 15b. This amount cannot be negative.	2	.00	2	.00
3 Taxable income of ESBT, if required.	3	.00	3	.00
4 Exemption claimed on U.S. Form 1041.	4	.00	4	.00
5 Illinois income and replacement tax and surcharge deducted in arriving at Line 1.	5a	.00	5a	.00
	5b	.00	5b	.00
6 State, municipal, and other interest income excluded from Line 1.	6a	.00	6a	.00
	6b	.00	6b	.00
7 Illinois Special Depreciation addition. Attach Form IL-4562.	7a	.00	7a	.00
	7b	.00	7b	.00
8 Related-party expenses addition. Attach Schedule 80/20.	8a	.00	8a	.00
	8b	.00	8b	.00
9 Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.	9a	.00	9a	.00
	9b	.00	9b	.00
10 Other additions. Attach Schedule M for businesses.	10a	.00	10a	.00
	10b	.00	10b	.00
11 Add Lines 1 through 4 and Lines 5b through 10b. This is your total income or loss.	11	.00	11	.00



Step 4: Figure your base income or loss



	A As most recently reported or adjusted		B Corrected amount	
	Beneficiaries	Fiduciary	Beneficiaries	Fiduciary
12 Enter the amounts from Line 11.	12	.00	12	.00
13 August 1, 1969, valuation limitation amount. Attach Schedule F.	13a .00	13b .00	13a .00	13b .00
14 Payments from certain retirement plans.	14a .00	14b .00	14a .00	14b .00
15 Interest income from U.S. Treasury and other exempt federal obligations.	15a .00	15b .00	15a .00	15b .00
16 Retirement payments to retired partners.	16a .00	16b .00	16a .00	16b .00
17 River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-B.	17a .00	17b .00	17a .00	17b .00
18 High Impact Business Dividend subtraction. Attach Schedule 1299-B.	18a .00	18b .00	18a .00	18b .00
19 Contributions to certain job training projects. See instructions.	19a .00	19b .00	19a .00	19b .00
20 Illinois Special Depreciation subtraction. Attach Form IL-4562.	20a .00	20b .00	20a .00	20b .00
21 Related-party expenses subtraction. Attach Schedule 80/20.	21a .00	21b .00	21a .00	21b .00
22 Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	22a .00	22b .00	22a .00	22b .00
23 ESBT loss amount.	23a .00	23b .00	23a .00	23b .00
24 Other subtractions. Attach Schedule M.	24a .00	24b .00	24a .00	24b .00
25 Total subtractions. Add Lines 13b through 24b. See instructions.	25	.00	25	.00
26 Base income or loss. Subtract Line 25 from Line 12.	26	.00	26	.00

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

Step 5: Figure your net income

27 Base income or net loss. Residents only: Enter the amount from Line 26. Nonresidents only: Enter the amount from Sch. NR, Line 51.	27	.00	27	.00
28 Discharge of indebtedness adjustment. Attach U.S. Form 982.	28	.00	28	.00
29 Adjusted base income or net loss. Add Lines 27 and 28.	29	.00	29	.00
30 Illinois net loss deduction. Attach Schedule NLD. If Line 29 is zero or a negative amount, enter "0."	30	.00	30	.00
31 Standard exemption. Residents only: See instructions before completing. Nonresidents only: Enter the amount from Sch. NR, Line 54.	31	.00	31	.00
32 Add Lines 30 and 31.	32	.00	32	.00
33 Net income. Subtract Line 32 from Line 29. If the amount is negative, enter "0."	33	.00	33	.00

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

34 Replacement tax. Multiply Line 33 by 1.5% (.015).	34	.00	34	.00
35 Recapture of investment credits. Attach Schedule 4255.	35	.00	35	.00
36 Replacement tax before credits. Add Lines 34 and 35.	36	.00	36	.00
37 Replacement tax credit for income tax paid to another state while an Illinois resident. Attach Schedule CR.	37	.00	37	.00
38 Investment credits. Attach Form IL-477.	38	.00	38	.00
39 Total credits. Add Lines 37 and 38.	39	.00	39	.00
40 Net replacement tax. Subtract Line 39 from Line 36. If negative, enter "0."	40	.00	40	.00

Step 7: Figure your net income tax — For trusts and estates



	A As most recently reported or adjusted Fiduciary	B Corrected amount Fiduciary
41 Enter the amounts of net income from Line 33.	41 _____ .00	41 _____ .00
42 Income tax. See instructions for tax rate calculations.	42 _____ .00	42 _____ .00
43 Recapture of investment credits. Attach Schedule 4255.	43 _____ .00	43 _____ .00
44 Income tax before credits. Add Lines 42 and 43.	44 _____ .00	44 _____ .00
45 Income tax credit for income tax paid to another state while an Illinois resident. Attach Schedule CR.	45 _____ .00	45 _____ .00
46 Income tax credits. Attach Schedule 1299-D.	46 _____ .00	46 _____ .00
47 Total credits. Add Lines 45 and 46.	47 _____ .00	47 _____ .00
48 Net income tax. Subtract Line 47 from Line 44. If negative, enter "0."	48 _____ .00	48 _____ .00

Step 8: Figure your refund or balance due

49 Trusts only: net replacement tax from Line 40.	49 _____ .00	49 _____ .00
50 Net income tax from Line 48.	50 _____ .00	50 _____ .00
51 Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	51 _____ .00	51 _____ .00
52 Pass-through withholding payments you owe on behalf of your members. Enter the amount from Sch. D, Section A, Line 7. See Instr. Attach Sch. D.	52 _____ .00	52 _____ .00
53 Total net income and replacement taxes, surcharge, and pass-through withholding payments you owe. Add Lines 49, 50, 51, and 52.	53 _____ .00	53 _____ .00
54 Payments. See Instructions.		
a Credit from prior year overpayments.	54a _____ .00	
b Form IL-505-B (extension) payment.	54b _____ .00	
c Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T.	54c _____ .00	
d Illinois Income Tax withheld. Attach Form(s) W-2, W-2G, and 1099.	54d _____ .00	
e Form IL-516-I prepayments.	54e _____ .00	
f Form IL-516-B prepayments.	54f _____ .00	
55 Total payments. Add Lines 54a through 54f.		55 _____ .00
56 Tax paid with original return (do not include penalties and interest).		56 _____ .00
57 Tax payments made since the original return.		57 _____ .00
58 Total tax paid. Add Lines 55, 56, and 57.		58 _____ .00
59 Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		59 _____ .00
60 Net tax paid. Subtract Line 59 from Line 58.		60 _____ .00
61 Overpayment. If Line 60 is greater than Line 53, subtract Line 53 from Line 60.		61 _____ .00
62 Amount of overpayment from Line 61 to be credited forward . See instructions.		62 _____ .00
63 Refund. Subtract Line 62 from Line 61. This is the amount to be refunded.		63 _____ .00
64 Tax due. If Line 53 is greater than Line 60, subtract Line 60 from Line 53.		64 _____ .00
65 Penalty. See instructions.		65 _____ .00
66 Interest. See instructions.		66 _____ .00
67 Total balance due. Add Lines 64 through 66.		67 _____ .00

▶ **If you owe tax on Line 67, complete a payment voucher, Form IL-1041-X-V. Write your FEIN, tax year ending, and "IL-1041-X-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment to the first page of this form.**

Special Note Enter the amount of your payment on the top of Page 1 in the space provided.

Step 9: Sign below - 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.

Sign Here					()	<input type="checkbox"/>	
	Signature of fiduciary	Date (mm/dd/yyyy)	Title	Phone		Check if the Department may discuss this return with the paid preparer shown in this step.	
Paid Preparer Use Only	Print/Type paid preparer's name		Paid preparer's signature		Date (mm/dd/yyyy)	<input type="checkbox"/>	Check if self-employed
	Firm's name ▶				Firm's FEIN ▶		
	Firm's address ▶				Firm's phone ▶	()	

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



Illinois Department of Revenue
2017 Schedule D Beneficiary Information

Attach to your Form IL-1041.



Year ending

Month Year

IL Attachment no. 1

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

Enter your federal employer identification number (FEIN).



Read this information first

- You must read the Schedule D instructions and complete Schedule(s) K-1-T and Schedule(s) K-1-T(3) before completing this schedule.
- You must complete Section B of Schedule D and provide all the required information for your beneficiaries before completing Section A of Schedule D.



Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Department. You may also be required to submit further information to support your filing.

Section A: Total members' information (from Schedule(s) K-1-T and Schedule D, Section B)



Before completing this section you must first complete Schedule(s) K-1-T, Schedule(s) K-1-T(3) and Schedule D, Section B. You will use the amounts from those schedules when completing this section.

Totals for resident and nonresident beneficiaries (from Schedule(s) K-1-T)

1 Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-T for your members. See instructions. **1** _____

Totals for nonresident beneficiaries (from Schedule D, Section B)

2 Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your nonresident individual members. See instructions. **2** _____

3 Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your nonresident estate members. See instructions. **3** _____

4 Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your partnership and S corporation members. See instructions. **4** _____

5 Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your nonresident trust members. See instructions. **5** _____

6 Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your C corporation members. See instructions. **6** _____

7 Add Line 2 through Line 6. This is the total pass-through withholding you owe on behalf of all your nonresident beneficiaries. This amount should match the total amount from Schedule D, Section B, Column G for all nonresident beneficiaries on all pages. Enter the total here **and** on Form IL-1041, Line 52. See instructions. **7** _____

▶ Attach all pages of Schedule D, Section B behind this page.



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

Enter your federal employer identification number (FEIN).

Section B: Members' information (See instructions before completing.)

	A	B	C	D	E	F	G
	Name and Address	Beneficiary type	SSN or FEIN	Beneficiary's amount of base income or loss (See instr.)	Excluded from pass-through withholding payments	Share of Illinois income subject to pass-through withholding	Pass-through withholding payment amount
1	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
2	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
3	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
4	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
5	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____

(If Column E is blank, complete Column F and Column G. Otherwise, enter zero in Column F and Column G.)

Note If you have more members than space provided, attach additional copies of this page as necessary.