		Illinois Department of Revenue <b>2018 Form IL-1041</b> Fiduciary Income and Replacement Tax Red Due on or before the 15th day of the 4th month following the close of the						
This	s for	return is not for calendar year 2018, enter your fiscal tax year here. Tax year beginning $\frac{1}{\text{month}}$ $\frac{20}{\text{year}}$ , ending $\frac{1}{\text{month}}$ $\frac{20}{\text{day}}$ $\frac{20}{\text{year}}$ , ending $\frac{1}{\text{month}}$ $\frac{1}{\text{day}}$ $\frac{20}{\text{year}}$ , ending $\frac{1}{\text{month}}$ $\frac{1}{\text{day}}$ $\frac{20}{\text{year}}$ , ending $\frac{1}{\text{month}}$ $\frac{1}{\text{day}}$	vear Der 31	, 20	D19. For tax years	er the	amount you are pay	ring.
- Ste	Step 1: Identify your fiduciary G Enter your federal employer identification no. (FEIN).							FEIN).
Α	lf y	nter your complete legal business name. you have a name change, check this box. me:		н	Check this box if you Form 8886 and <b>attac</b>			
В	Ch • C/C Ma	iling address:		J K	Check this box if your Illinois and you attach Check this box if you Schedule 1299-D. Check this box if you Schedule I. Check this box if you	ed Illin attacl attacl	nois Schedule NR. ched Illinois ched Illinois	
D		y: State: ZIP: heck the box that identifies your fiduciary. heck the box if any of the following apply. (You may check multiple boxes.) Electing small business trust (ESBT) Individual bankruptcy es Complex trust without distributions this is the first or final return, check the applicable box(es). First return	state	M N	Check this box if you Schedule M (for busin Check this box if you If you are making a dis adjustment on Schedu Line 28, check this box Form 982.	attacl nesse attacl scharg le NLI	ched Illinois es). ched Schedule 80/20 ge of indebtedness D or Form IL-1041,	
F		Final return (Enter the date of termination						
Ste	p 2	: Figure your income or loss			A Beneficiaries (Whole dollars only)		B Fiduciary (Whole dollars onl	y)
	1	Federal taxable income from U.S. Form 1041, Line 22.				1		<u>00</u>
•	2	Federal net operating loss deduction from U.S. Form 1041, Line 15b. This amount cannot be negative.				2	2	<u>00</u>
V her	3	Taxable income of ESBT, if required. See instructions.				3	3	<u>00</u>
-1041-	4	Exemption claimed on U.S. Form 1041, Line 20.				4	۰ <u>(</u>	00
ur payment and Form IL-1041-V here .	5	Illinois income and replacement tax and surcharge deducted in arriving at Line 1.	5	ia .	•00	5b	)	<u>00</u>
it and	6	State, municipal, and other interest income excluded from Line 1.	6	ia j	•00	6b		00
ymen	7	Illinois Special Depreciation addition. Attach Form IL-4562.	7	'a _	• <u>00</u>	7b		00
our pa	8	Related-party expenses addition. Attach Schedule 80/20.	8	la j	•00	8b		<u>00</u>

- e Attach you Distributive share of additions. Attach Schedule(s) K-1-P or K-1-T.
  - Other additions. Attach Illinois Schedule M (for businesses).

DR \_\_\_\_\_

Add Column B, Lines 1 through 10b. This amount is your income or loss. 11 Report Column A, Lines 5a through 10a, on Schedule K-1-T, Step 5.

9a\_\_\_\_\_\_00

•00

10a \_\_\_\_\_

•00

9b\_\_\_\_\_00

10b\_\_\_\_\_

11 \_\_\_\_\_

## Step 3: Figure your base income or loss



B

		Be	neficiaries		Fiduciary
12	Enter the amount of your income or loss from Line 11.			12	•00
13	August 1, 1969, valuation limitation amount. Attach Schedule F.	13a	• <u>00</u>	13b	• <u>00</u>
14	Payments from certain retirement plans. See instructions.	14a	•00	14b	• <u>00</u>
15	Interest income from U.S. Treasury and other exempt federal obligations.	15a	•00	15b	•00
16	Retirement payments to retired partners.	16a	•00	16b	• <u>00</u>
17	River Edge Redevelopment Zone Dividend subtraction. <b>Attach</b> Schedule 1299-B.	17a	<u>•00</u>	17b	•00
18	High Impact Business Dividend subtraction. Attach Schedule 1299-B.	18a	•00	18b	•00
19	Contributions to certain job training projects. See instructions.	19a	•00	19b	•00
20	Illinois Special Depreciation subtraction. Attach Form IL-4562.	20a	•00	20b	•00
21	Related-party expenses subtraction. Attach Schedule 80/20.	21a	•00	21b	•00
22	Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	22a	•00	22b	•00
23	ESBT loss amount. See instructions.	23a		23b	•00
24	Other subtractions. Attach Illinois Schedule M (for businesses).	24a	•00	24b	•00
25	Total subtractions. Add Column B, Lines 13b through 24b. Report Column A, Lines 13a through 24a, on Schedule K-1-T, Step 5.			25	•00
26	Base income or loss. Subtract Line 25 from Line 12.			26	•00
	stop If you are a nonresident of Illinois, complete Sci	hedule NR; c	otherwise go to	Step 4.	
00	<b>Residents only:</b> Enter the amount from Line 26. <b>Nonresidents only:</b> Enter the amount from Schedule NR, Line 51.				•00
28	Discharge of indebtedness adjustment. Attach federal Form 982. See inst	ructions.		28	•00
29	Adjusted base income or net loss. Add Lines 27 and 28.			29	•00
30	Illinois net loss deduction. Attach Schedule NLD. If Line 29 is zero or a negative amount, enter "0."	30	•00		
31	Standard exemption.				
	<b>Residents only:</b> See instructions before completing. <b>Nonresidents only:</b> Enter the amount from Schedule NR, Line 54.	31	•00		
30	Add Lines 30 and 31.	01		30	•00
-	Net Income. Subtract Line 32 from Line 29.			52	000
	If the amount is negative, enter "0."			33	•00
Step	5: Figure your net replacement tax — For trusts only, estate	es go to Ste	ep 6		
34	Replacement tax. Multiply Line 33 by 1.5% (.015).			34	•00
35	Recapture of investment credits. Attach Schedule 4255.			35	•00
36	Replacement tax before credits. Add Lines 34 and 35.			36	•00
37	Replacement tax credit for income tax paid to another state while an Illinois resident. <b>Attach</b> Schedule CR and U.S. Form 1041, Page 1 and Line 11 breakdown.	37	• <u>00</u>		
38	Investment credits. Attach Form IL-477.	38	•00		
39	Total credits. Add Lines 37 and 38.			39	•00
40	Net replacement tax. Subtract Line 39 from Line 36. If the amount is neg	ative, enter "C	)."	40	• <u>00</u>

Step	6: Figure your net income tax — For trusts and estates		
41	Enter the amount of your net income from Line 33.	<b>41</b> 00	
42	Income tax. Multiply Line 41 by 4.95% (.0495)	<b>42</b>	
43	Recapture of investment credits. Attach Schedule 4255.	<b>43</b> 00	
44	Income tax before credits. Add Lines 42 and 43.	4400	
45	Income tax credit for income tax paid to another state while an Illinois		
	resident. Attach Schedule CR and U.S. Form 1041, Page 1 and Line 11 breakdown.	<b>45</b> 00	
46	Income tax credits. Attach Schedule 1299-D.	<b>46</b> 00	
47	Total credits. Add Lines 45 and 46.	<b>47</b> • <u>00</u>	
48	Net income tax. Subtract Line 47 from Line 44. If the amount is negative, enter "0."	<b>48</b>	
Step	7: Figure your refund or balance due		
49	Trusts only: net replacement tax from Line 40.	<b>49</b>	
50	Net income tax from Line 48.	<b>50</b> 00	
51	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	<b>51</b> • <u>00</u>	
52	Pass-through withholding you owe on behalf of your members. Enter the amount from Schedule D, Section A, Line 7. See Instructions. <b>Attach</b> Schedule D.	<b>52</b>	
53	Total net income and replacement taxes, surcharge, and pass-through withholding you owe. Add Lines 49, 50, 51, and 52.	<b>53</b> 00	
54	Payments. See instructions.		
	a Credits and payments made before the original tax due date. 54a00		
	<b>b</b> Pass-through withholding reported to you on Schedule(s)		
	K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T. 54b		
	c Illinois Income Tax withheld. Attach all W-2, W-2G, and 1099 forms. 54c00		
55	Total payments. Add Lines 54a through 54c.	<b>55</b> 0 <u>0</u>	
56	Overpayment. If Line 55 is greater than Line 53, subtract Line 53 from Line 55.	<b>56</b> 00	
57	Amount to be <b>credited forward.</b> See instructions.	<b>57</b> 00	۲
58	Refund. Subtract Line 57 from Line 56. This is the amount to be refunded.	<b>58</b> 00	
59	Complete to direct deposit your refund		
	Routing Number Checking or Savings		
	Account Number		
60	Tax Due. If Line 53 is greater than Line 55, subtract Line 55 from Line 53. This is the amount you owe.	<b>60</b> 00	
►	If you owe tax on Line 60, complete a payment voucher, Form IL-1041-V. Write your FEIN, tax year ending, an or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment	•	
	$\underline{\underline{ISpecial}}_{Note}$ Enter the amount of your payment on the top of Page 1 in the space p		••
Step	8: Sign below - Under penalties of perjury, I state that I have examined this return and, to the best of my knowledg	e, it is true, correct, and compl	ete.
Sign Here		Check if the Departme may discuss this return with	nt
	Signature of fiduciary Date (mm/dd/yyyy) Title Phone	paid preparer shown in this s	tep
Paid	Print/Tune paid preparer's pame Poid preparer's signature Pote (my/dd/sec)	Check if elf-employed Paid Preparer's P	
-	parer		
Use	Only Firm's address		
•			
	If a payment is not enclosed, mail this return to: Illinois Department of Revenue, P.O. Box 19009, Sprin	gneiu, il 02/94-9009	

If a payment is enclosed, mail this return to: Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053



STOP

=Note -

STOP

further information to support your filing.



Year ending

Month Year IL Attachment no. 1

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

## 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	
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## 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 <b>and</b> 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 instruction	ctions befor	e completing	g.)				
	Α		В	С	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	Share of Illinois income subject to pass-through withholding	Pass-through withholding amount
<b>1</b> Name							(If Column E is blank, and Column G. Other	
C/O							Column F and	
Address 1								
Address 2								
City								
	State	Zip						
<b>2</b> Name								
C/O								
Address 1								
Address 2								
City								
	State	Zip						
<b>3</b> Name								
C/O								
Address 1								
Address 2								
City								
	State	Zip						
<b>4</b> Name								
C/O								
Address 1								
Address 2								
City								
	State	Zip						
5 Name								
C/O								
Address 1								
Address 2								
City								
	State	Zip						

**<u>ENote</u>** If you have more members than space provided, attach additional copies of this page as necessary. Schedule D back (R-12/18)

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

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