



# Schedule K-1-P

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

- 1 Check your business type  partnership  S corporation 3 \_\_\_\_\_  
Federal employer identification number (FEIN)
- 2 \_\_\_\_\_ 4 Write the apportionment factor from Part III, Line 5c, of Form IL-1065  
Name as shown on your Form IL-1065 or Form IL-1120-ST or Form IL-1120-ST; otherwise write "1." \_\_\_\_\_

### Step 2: Identify your partner or shareholder

- 5 \_\_\_\_\_ 7 \_\_\_\_\_  
Name Social Security number or FEIN
- 6 \_\_\_\_\_ 8 \_\_\_\_\_  
Mailing address Share (%)
- \_\_\_\_\_ 9 Check the appropriate box  
City State ZIP  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 from Illinois Schedule NB	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)

(See instructions.)

	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 _____	_____
<b>Portfolio income (loss)</b>		
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 Other portfolio income (loss)	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> Other additions _____ Specify	<b>34</b> _____	_____
<b>Subtractions</b>		
<b>35 a</b> Interest from U.S. Treasury obligations included as business income	<b>35a</b> _____	_____
<b>b</b> Interest from U.S. Treasury obligations included as nonbusiness income (allocable to Illinois)	<b>35b</b> _____	_____
<b>36</b> Schedule 1299-A subtractions (see instructions)	<b>36</b> _____	_____
<b>37</b> Expenses for federally tax-exempt investments	<b>37</b> _____	_____
<b>38</b> Other subtractions (see instructions)		
<b>a</b> Any refund of an overpayment of Illinois replacement tax	<b>38a</b> _____	_____
<b>b</b> Income exempt from taxation by Illinois by reason of its statutes or Constitution, or the Constitution, treaties, or statutes of the U.S.	<b>38b</b> _____	_____
<b>c</b> Subtractions from partnerships, S corps, trusts, or estates	<b>38c</b> _____	_____
<b>d</b> The deduction used to compute the federal tax credit for restoration of amounts held under claim of right	<b>38d</b> _____	_____
<b>e</b> Income exempt from taxation by Illinois statutes other than the Illinois Income Tax Act	<b>38e</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>39</b> Section 1245 and 1250 gain	<b>39</b> _____	_____
<b>40</b> Section 1231 gain	<b>40</b> _____	_____
<b>41</b> Section 1231 gain less casualty and theft gain (See instructions.)	<b>41</b> _____	_____
<b>42</b> Capital gain	<b>42</b> _____	_____

## Step 7: Figure your partner's or shareholder's share of your Illinois credits and recapture (See instructions.)

	<b>A</b>	
	Member's or nonresident member's share from Illinois tax return	
<b>43 Illinois credits</b>		
<b>a</b> Replacement Tax Investment Credits (See instructions.)	<b>43a</b> _____	
<b>b</b> Enterprise Zone Investment Credit	<b>43b</b> _____	
<b>c</b> Training Expense Credit	<b>43c</b> _____	
<b>d</b> Research and Development Credit	<b>43d</b> _____	
<b>e</b> Environmental Remediation Tax Credit	<b>43e</b> _____	
<b>f</b> Addback of amount of eligible remediation costs deducted federally (See instructions.)	<b>43f</b> _____	
<b>g</b> Economic Development for a Growing Economy (EDGE) Tax Credit	<b>43g</b> _____	
<b>44 Recapture</b>		
<b>a</b> Enterprise Zone Investment Credit recapture	<b>44a</b> _____	
<b>b</b> Replacement Tax Investment Credit recapture	<b>44b</b> _____	