

Part III — Net income or loss and replacement tax

- 1 **a** Write the base income or loss from Part I, Line 5, or, if a nonresident, from Schedule NR, Part I, Line 23. 1a _____
- b** Write the amount of Illinois net loss deduction (NLD) (attach Schedule NLD, see instructions.) 1b _____
- c** Subtract Line 1b from 1a (cannot be less than zero). This is your income after NLD. 1c _____
- 2 If the trust or estate is a **resident** of Illinois, write the standard exemption of \$1,000.
If the trust or estate is a **nonresident** of Illinois, write the amount from Schedule NR, Part III, Line 4.
(If you are a short-year filer, see General Information.) 2 _____
- 3 Subtract Line 2 from Line 1c (cannot be less than zero). Write the result here and on Part IV, Line 1.
This is your Illinois net income. 3 _____
- Lines 4 through 7 are for trusts only. Estates go to Part IV.**
- 4 **a** Multiply Line 3 by 1.5% (.015). This is your replacement tax. 4a _____
- b** Recapture of investment credits from Schedule 4255. (See instructions.) 4b _____
- 5 Add Lines 4a and 4b. This is your total replacement tax. 5 _____
- 6 Write the amount of investment credits from Form IL-477. (Attach Form IL-477, see instructions.) 6 _____
- 7 Subtract Line 6 from Line 5 (cannot be less than zero).
Write the result here and on Part II, Line 1. This is your net replacement tax. 7 _____

Part IV — Income tax

- 1 Write the amount of net income from Part III, Line 3. 1 _____
- 2 **a** Multiply Line 1 by 3% (.03). This is your income tax. 2a _____
- b** Recapture of investment credits from Schedule 4255. (See instructions.) 2b _____
- 3 Add Lines 2a and 2b. This is your total income tax. 3 _____
- 4 Credit for income tax paid to other states. (Attach Schedule CR, see instructions.) 4 _____
- 5 Income tax credits from Schedule 1299-D. (Attach Schedule 1299-D, see instructions.) 5 _____
- a High Impact Businesses only:** Write the amount of your Jobs Tax Credit from Schedule 1299-D. 5a _____
- b** Write the amount of your High Impact Investment Credit from Schedule 1299-D. 5b _____
- c** Write the amount of your EDGE Tax Credit from Schedule 1299-D. 5c _____
- 6 Add Lines 4 and 5. Do not include Lines 5a, 5b, and 5c (see instructions). 6 _____
- 7 Subtract Line 6 from Line 3 (cannot be less than zero).
Write the result here and on Part II, Line 2. This is your net income tax. 7 _____

Part V — This information must be completed by all taxpayers.

- 1 Check one of the following: Estate Simple trust Complex trust
- 2 If a trust, check one of the following: Testamentary trust *Inter vivos* trust
- 3 **a** If a trust, write the date created: ____/____/____.
- b** If an estate, write the date of the decedent's death: ____/____/____.
- 4 Check the method of accounting used in preparing this return: Cash Accrual Other (specify: _____)
- 5 Did this trust or estate receive income from a partnership, an S corporation, or another trust or estate? Yes No
If yes, list all such partnerships, S corporations, trusts, or estates, showing the name, address, and FEIN of each (attach additional sheet, if necessary).

	Name	Address		FEIN
a	_____	_____	-	_____
b	_____	_____	-	_____
c	_____	_____	-	_____
d	_____	_____	-	_____
e	_____	_____	-	_____
f	_____	_____	-	_____





Schedule D Beneficiaries' Identification

Attach to your Form IL-1041.

Year ending

Month

Year

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

Write your federal employer identification number (FEIN).

Identify your beneficiaries

A	B	C	D
Name	Address	Social Security number or FEIN	Check if nonresident
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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22			
23			
24			
25			



Schedule NR Nonresident Computation of Fiduciary Income

Attach to your Form IL-1041.

Month _____ Year _____

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

Write your federal employer identification number (FEIN).

Part I — Computation of base income or loss allocable to Illinois

Business Income Election: If you are making the business income election, check the box and report all income, other than employee compensation as business income below. (See instructions.) →

	1	2	3	4	5
	From U.S. Form 1041	Fiduciary's share of amounts in Column 1	Amounts in Column 2 allocable to Illinois	Additions to and subtractions from amounts in Column 2	Fiduciary's Illinois income
1 Interest income	1				
2 Dividends	2				
3 Business income or loss	3				
4 Gain or loss from sales or exchanges of nonbusiness property other than from partnerships, trusts, or estates	4				
5 a Net rent & royalty income or loss	5a				
b Income or loss from partnerships & S corps	5b				
c Income or loss from other trusts & estates	5c				
d Income or loss from real estate mortgage investment conduits (REMIC)	5d				
6 Net farm income or loss	6				
7 Gains or losses from sales or exchanges of business property other than from partnerships, trusts, or estates	7				
8 Other income or loss. (Include winnings from the Illinois State Lottery as Illinois income.)	8				
9 Total income or loss. Add Lines 1 through 8.	9				
10 Interest	10				
11 Taxes	11				
12 Fiduciary fees	12				
13 Charitable deduction	13				
14 Attorney, accountant, and preparer fees	14				
15 Other deductions (including taxes)	15				
16 Total. Add Lines 10 through 15.	16				
17 Subtract Line 16 from Line 9.	17				
18 Income distribution deduction	18				
19 Federal estate tax attributable to income in respect of a decedent (fiduciary's share)	19				
20 Exemption	20				
21 Total. Add Lines 18 through 20.	21				
22 Subtract Line 21 from Line 17.	22				
23 Base income or net loss allocable to Illinois. Subtract Line 21 from Line 17. Write on Form IL-1041, Part III, Line 1a.	23				

Part II — Business income apportionment formula

- 1 Total sales everywhere 1 _____
- 2 Total sales within Illinois 2 _____
- 3 Divide Line 2 by Line 1. (Carry to six decimal places.)
This is your apportionment factor. 3 • _____

Part III — Computation of standard exemption

Note: Exemption for a short year must be prorated. See General Information.

- 1 Base income or net loss allocable to Illinois from Schedule NR, Part I, Line 23 1 _____
- 2 Total base income from Form IL-1041, Part I, Line 5 2 _____
- 3 Divide Line 1 by Line 2. If Line 1 equals or exceeds Line 2, write "1." 3 _____
- 4 Standard exemption. Multiply Line 3 by \$1,000. Write here and on Form IL-1041, Part III, Line 2. 4 _____