



Illinois Department of Revenue 2008 IL-1041-X

For tax years ending ON or AFTER December 31, 2008

Amended Fiduciary Income and Replacement Tax Return

Do not write in this box.

Indicate what tax year you are amending: Tax year beginning ___/___/___, ending ___/___/___

Write the amount you are paying.



If you are filing an amended return for tax years ending **before December 31, 2008**, you can not use this form. For prior years, use the amended return form for that year.

\$ _____

Step 1: Identify your fiduciary

A Check the box that identifies your fiduciary. Trust Estate

E Write your federal employer identification number (FEIN).
_____ - _____

B Write your name and/or number and mailing address.

If you have a change, check this box.

F Check the applicable box for the type of change being made.

NLD State change Federal change:

Name _____

If a federal change, check one: Partial agreed Finalized

C/O _____

If finalized, write the finalization date: ___/___/___

Month Day Year

Mailing address _____

G Check the box if you are filing a "corrected" return and are making the election to treat all nonbusiness income as business income.

City _____ State _____ Zip _____

C Check the box if you are not an Illinois resident.

Attach Illinois Schedule NR.

H Check the box if you are filing this form **only** to report an increased net loss on Line 27, Column B.

D Check the box if you are an

Electing small business trust (ESBT)

Individual bankruptcy estate

I Check the box if Schedule 1299-D is attached.

J Check the box if Schedule I is attached.

K If you have completed federal Form 8886, check the box and attach it to this return, if you have not previously done so.

Step 2: Explain the changes on this return

Step 3: Figure your income or loss

Attach remittance payable to "Illinois Department of Revenue" here.

	A As most recently reported or adjusted		B Corrected amount	
	Beneficiaries	Fiduciary	Beneficiaries	Fiduciary

1 Federal Taxable Income from U.S. Form 1041, Line 22.		1 _____		1 _____
---	--	----------------	--	----------------

2 Federal net operating loss deduction from U.S. Form 1041, Line 15a. This amount cannot be negative.		2 _____		2 _____
--	--	----------------	--	----------------

3 Taxable income of ESBT, if required.		3 _____		3 _____
---	--	----------------	--	----------------

4 Exemption claimed on U.S. Form 1041.		4 _____		4 _____
---	--	----------------	--	----------------

5 Illinois income and replacement tax deducted in arriving at Line 1.	5a _____	5b _____	5a _____	5b _____
--	-----------------	-----------------	-----------------	-----------------

6 State, municipal, and other interest income excluded from Line 1.	6a _____	6b _____	6a _____	6b _____
--	-----------------	-----------------	-----------------	-----------------

7 Illinois Special Depreciation addition (Form IL-4562).	7a _____	7b _____	7a _____	7b _____
---	-----------------	-----------------	-----------------	-----------------

8 Related-Party Expenses addition (Schedule 80/20).	8a _____	8b _____	8a _____	8b _____
--	-----------------	-----------------	-----------------	-----------------

9 Distributive share of additions (Schedule K-1-P or K-1-T).	9a _____	9b _____	9a _____	9b _____
---	-----------------	-----------------	-----------------	-----------------

10 Other additions (Schedule M for businesses).	10a _____	10b _____	10a _____	10b _____
--	------------------	------------------	------------------	------------------

11 Add Lines 1b through 10b. This is your total income or loss. See instructions.		11 _____		11 _____
--	--	-----------------	--	-----------------

	A		B	
	As most recently Reported or adjusted		Corrected amount	
	Beneficiaries	Fiduciary	Beneficiaries	Fiduciary
12 Write the amounts of income or loss from Line 11.	12	_____	12	_____

Step 4: Figure your Illinois base income or net loss

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

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

Step 5: Figure your net income

27 Base income or net loss from Line 26, or, if you are a nonresident, from Schedule NR, Line 51.	27	_____	27	_____
28 Illinois net loss deduction (Schedule NLD). If Line 27 is zero or a negative amount, write "0."	28	_____	28	_____
29 Standard exemption. Residents only: Write \$1,000. Nonresidents only: Write the amount from Sch. NR, Line 54.	29	_____	29	_____
30 Add Lines 28 and 29.	30	_____	30	_____
31 Net income. Subtract Line 30 from Line 27. If the amount is negative, write "0."	31	_____	31	_____

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

32 Replacement tax. Multiply Line 31 by 1.5% (.015).	32	_____	32	_____
33 Recapture of investment credits (Schedule 4255).	33	_____	33	_____
34 Replacement tax before investment credits. Add Lines 32 and 33.	34	_____	34	_____
35 Investment credits (Form IL-477).	35	_____	35	_____
36 Net replacement tax. Subtract Line 35 from Line 34. If negative, write "0."	36	_____	36	_____


	A As most recently reported or adjusted Fiduciary	B Corrected amount Fiduciary
37 Write the amounts of net income from Line 31.	37 _____ ____	37 _____ ____

Step 7: Figure your net income tax

38 Income tax. Multiply Line 37 by 3% (.03).	38 _____ ____	38 _____ ____
39 Recapture of investment credits (Schedule 4255).	39 _____ ____	39 _____ ____
40 Income tax before credits. Add Lines 38 and 39.	40 _____ ____	40 _____ ____
41 Credit for income tax paid to another state while an Illinois resident (Schedule CR and other states' returns).	41 _____ ____	41 _____ ____
42 Income tax credits (Schedule 1299-D).	42 _____ ____	42 _____ ____
43 Total credits. Add Lines 41 and 42.	43 _____ ____	43 _____ ____
44 Net income tax. Subtract Line 43 from Line 40. If negative, write "0."	44 _____ ____	44 _____ ____

Step 8: Figure your refund or balance due

45 Trusts only: net replacement tax from Line 36.	45 _____ ____	45 _____ ____
46 Net income tax from Line 44.	46 _____ ____	46 _____ ____
47 Total net income and replacement taxes. Add Lines 45 and 46.	47 _____ ____	47 _____ ____
48 Payments		
a Illinois Income Tax withheld (W-2 forms).	a _____ ____	
b Credit from prior year overpayment.	b _____ ____	
c Form IL-505-B (extension) payment.	c _____ ____	
d Pass-through entity payments from Schedule K-1-P or K-1-T.	d _____ ____	
49 Total payments. Add Lines 48a through 48d.	49 _____ ____	49 _____ ____
50 Tax paid with original return (do not include penalties and interest).	50 _____ ____	50 _____ ____
51 Subsequent tax payments made since the original return.	51 _____ ____	51 _____ ____
52 Total tax paid. Add Lines 49, 50, and 51.	52 _____ ____	52 _____ ____
53 Total amount previously refunded and/or credited for the year being amended.	53 _____ ____	53 _____ ____
54 Net tax paid. Subtract Line 53 from Line 52.	54 _____ ____	54 _____ ____
55 Refund. Subtract Line 47 from Line 54.	55 _____ ____	55 _____ ____
56 Tax due. Subtract Line 54 from Line 47.	56 _____ ____	56 _____ ____
57 Penalty (See instructions.)	57 _____ ____	57 _____ ____
58 Interest (See instructions.)	58 _____ ____	58 _____ ____
59 Total balance due. Add Lines 56 through 58.	59 _____ ____	59 _____ ____

▶ **Make your check payable to "Illinois Department of Revenue."** ◀
 **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	/ /	Title	()
	Date		Phone
Signature of preparer	/ /	Preparer's Social Security Number of firm's FEIN	
	Date		
Preparer firm's name (or yours, if self-employed)	Address	()	Phone

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

