



Illinois Department of Revenue
2009 IL-1041-X

For tax years ending ON or AFTER December 31, 2009

**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, 2009**, you cannot 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.

Name _____

C/O _____

Mailing address _____

City _____ State _____ Zip _____

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

D Check the box if you are an
 Electing small business trust (ESBT)
 Individual bankruptcy estate

F Check the applicable box for the type of change being made.
 NLD State change Federal change:

If a federal change, check one: Partial agreed Finalized

If finalized, write the finalization date: ___/___/___
Month Day Year

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

H Check the box if you are filing this form **only** to report an increased net loss on Column B, Line 30.

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.

L Check the box if you are making a discharge of indebtedness adjustment.

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 _____ | .00 | 1 _____ | .00 |
| 2 Federal net operating loss deduction from U.S. Form 1041, Line 15a. 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 deducted in arriving at Line 1. | 5a _____ | .00 | 5b _____ | .00 |
| 6 State, municipal, and other interest income excluded from Line 1. | 6a _____ | .00 | 6b _____ | .00 |
| 7 Illinois Special Depreciation addition (Form IL-4562). | 7a _____ | .00 | 7b _____ | .00 |
| 8 Related-party expenses addition (Schedule 80/20). | 8a _____ | .00 | 8b _____ | .00 |
| 9 Distributive share of additions (Schedule K-1-P or K-1-T). | 9a _____ | .00 | 9b _____ | .00 |
| 10 Other additions (Schedule M for businesses). | 10a _____ | .00 | 10b _____ | .00 |
| 11 Add Lines 1 through 4 and Lines 5b through 10b. This is your total income or loss. See instructions. | 11 _____ | .00 | 11 _____ | .00 |





| | 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 | .00 | 12 | .00 |
|--|-----------|-----|-----------|-----|

Step 4: Figure your Illinois base income or net loss

| | | | | |
|---|------------|-----|------------|-----|
| 13 August 1, 1969, valuation limitation amount (Schedule F). | 13a | .00 | 13b | .00 |
| 14 Federally-taxed refund of Illinois income and replacement tax. | 14a | .00 | 14b | .00 |
| 15 Payments from certain retirement plans. | 15a | .00 | 15b | .00 |
| 16 Interest income from U.S. Treasury and other exempt federal obligations. | 16a | .00 | 16b | .00 |
| 17 Retirement payments to retired partners. | 17a | .00 | 17b | .00 |
| 18 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Schedule 1299-B). | 18a | .00 | 18b | .00 |
| 19 High Impact Business Dividend subtraction (Schedule 1299-B). | 19a | .00 | 19b | .00 |
| 20 Contributions to certain job training projects. | 20a | .00 | 20b | .00 |
| 21 Illinois Special Depreciation subtraction (Form IL-4562). | 21a | .00 | 21b | .00 |
| 22 Related-party expenses subtraction (Schedule 80/20). | 22a | .00 | 22b | .00 |
| 23 Distributive share of subtractions (Schedule K-1-P or K-1-T). | 23a | .00 | 23b | .00 |
| 24 ESBT loss amount | 24a | .00 | 24b | .00 |
| 25 Other subtractions (Schedule M). | 25a | .00 | 25b | .00 |
| 26 Total subtractions. Add Lines 13b through 25b. See instructions. | 26 | .00 | 26 | .00 |
| 27 Base income or net loss. Subtract Line 26 from Line 12. | 27 | .00 | 27 | .00 |

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

Step 5: Figure your net income

| | | | | |
|--|-----------|-----|-----------|-----|
| 28 Base income or net loss from Line 27, or, if you are a nonresident, from Schedule NR, Line 52. | 28 | .00 | 28 | .00 |
| 29 Discharge of indebtedness adjustment. | 29 | .00 | 29 | .00 |
| 30 Adjusted base income or net loss. Add Lines 28 and 29. | 30 | .00 | 30 | .00 |
| 31 Illinois net loss deduction (Schedule NLD). If Line 28 is zero or a negative amount, write "0." | 31 | .00 | 31 | .00 |
| 32 Standard exemption. Residents only: Write \$1,000. Nonresidents only: Write the amount from Sch. NR, Line 55. | 32 | .00 | 32 | .00 |
| 33 Add Lines 31 and 32. | 33 | .00 | 33 | .00 |
| 34 Net income. Subtract Line 33 from Line 30. If the amount is negative, write "0". | 34 | .00 | 34 | .00 |

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

| | | | | |
|--|-----------|-----|-----------|-----|
| 35 Replacement tax. Multiply Line 34 by 1.5% (.015). | 35 | .00 | 35 | .00 |
| 36 Recapture of investment credits (Schedule 4255). | 36 | .00 | 36 | .00 |
| 37 Replacement tax before investment credits. Add Lines 35 and 36. | 37 | .00 | 37 | .00 |
| 38 Investment credits (Form IL-477). | 38 | .00 | 38 | .00 |
| 39 Net replacement tax. Subtract Line 38 from Line 37. If negative, write "0". | 39 | .00 | 39 | .00 |

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. This form has been approved by the Forms Management Center.



| | A As most recently reported or adjusted Fiduciary | B Corrected amount Fiduciary |
|--|--|------------------------------------|
| 40 Write the amounts of net income from Line 34. | 40 _____ .00 | 40 _____ .00 |

Step 7: Figure your net income tax

| | | |
|--|--------------|--------------|
| 41 Income tax. Multiply Line 40 by 3% (.03). | 41 _____ .00 | 41 _____ .00 |
| 42 Recapture of investment credits (Schedule 4255). | 42 _____ .00 | 42 _____ .00 |
| 43 Income tax before credits. Add Lines 41 and 42. | 43 _____ .00 | 43 _____ .00 |
| 44 Credit for income tax paid to another state while an Illinois resident (Schedule CR and other states' returns). | 44 _____ .00 | 44 _____ .00 |
| 45 Income tax credits (Schedule 1299-D). | 45 _____ .00 | 45 _____ .00 |
| 46 Total credits. Add Lines 44 and 45. | 46 _____ .00 | 46 _____ .00 |
| 47 Net income tax. Subtract Line 46 from Line 43. If negative, write "0." | 47 _____ .00 | 47 _____ .00 |

Step 8: Figure your refund or balance due

| | | |
|---|---------------|--------------|
| 48 Trusts only: net replacement tax from Line 39. | 48 _____ .00 | 48 _____ .00 |
| 49 Net income tax from Line 47. | 49 _____ .00 | 49 _____ .00 |
| 50 Total net income and replacement taxes. Add Lines 48 and 49. | 50 _____ .00 | 50 _____ .00 |
| 51 Payments | | |
| a Illinois Income Tax withheld (W-2 forms). | 51a _____ .00 | |
| b Credit from prior year overpayment. | 51b _____ .00 | |
| c Form IL-505-B (extension) payment. | 51c _____ .00 | |
| d Pass-through entity payments from Schedule K-1-P or K-1-T. | 51d _____ .00 | |
| 52 Total payments. Add Lines 51a through 51d. | | 52 _____ .00 |
| 53 Tax paid with original return (do not include penalties and interest). | | 53 _____ .00 |
| 54 Subsequent tax payments made since the original return. | | 54 _____ .00 |
| 55 Total tax paid. Add Lines 52, 53, and 54. | | 55 _____ .00 |
| 56 Total amount previously refunded and/or credited for the year being amended. | | 56 _____ .00 |
| 57 Net tax paid. Subtract Line 56 from Line 55. | | 57 _____ .00 |
| 58 Refund. Subtract Line 50 from Line 57. | | 58 _____ . |
| 59 Tax due. Subtract Line 57 from Line 50. | | 59 _____ . |
| 60 Penalty (See instructions.) | | 60 _____ .00 |
| 61 Interest (See instructions.) | | 61 _____ .00 |
| 62 Total balance due. Add Lines 59 through 61. | | 62 _____ . |

▶ **Make your check payable to "Illinois Department of Revenue".** ◀
Special Note 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 | / / Date | Title | () Phone |
| Signature of preparer | / / Date | Preparer's Social Security Number of firm's FEIN | |
| 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** ◀

