



Illinois Department of Revenue  
**2009 Form IL-1041**  
**Fiduciary Income and Replacement Tax Return**

Due on or before the 15th day of the 4th month following the close of the tax year.

Write the amount you are paying.  
 \$ \_\_\_\_\_

If this return is not for calendar year 2009, write your fiscal tax year here.  
 Tax year beginning \_\_\_\_ / \_\_\_\_, 2009, ending \_\_\_\_ / \_\_\_\_ 20\_\_

**Step 1: Identify your fiduciary**

- A** Check the box that identifies your fiduciary.  Trust  Estate
- B** Write your name and/or number and mailing address. If you have an address change, or this is your first return, check this box.
- Name: \_\_\_\_\_  
 C/O: \_\_\_\_\_  
 Mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
- C** Check the box if one of the following apply.  
 First return  If final, write the date. \_\_\_\_\_
- D** Check your method of accounting.  
 Cash  Accrual  Other \_\_\_\_\_
- E** Write your federal employer identification no. (FEIN).  
 \_\_\_\_\_ - \_\_\_\_\_
- F** Check the box if your residency is not in Illinois. Attach Illinois Schedule NR.
- G** Check the box if you are an  
 Electing small business trust (ESBT)   
 Individual bankruptcy estate
- H** Check the box if you attached Illinois Schedule 1299-D, Income Tax Credits.
- I** Check the box if you attached Illinois Schedule I, Income Received.
- J** If you have completed Federal Form 8886, check the box and attach a copy to this return.
- K** Check the box if you are making a discharge of indebtedness adjustment.

**Step 2: Figure your income or loss**

	<b>A</b> Beneficiaries	<b>B</b> Fiduciary
<b>1</b> Federal Taxable Income from U.S. Form 1041, Line 22.		<b>1</b> _____ .00
<b>2</b> Federal net operating loss deduction from U.S. Form 1041, Line 15a. This amount cannot be negative.		<b>2</b> _____ .00
<b>3</b> Taxable income of ESBT, if required (see instructions).		<b>3</b> _____ .00
<b>4</b> Exemption claimed on U.S. Form 1041, Line 20.		<b>4</b> _____ .00
<b>5</b> Illinois income and replacement tax deducted in arriving at Line 1.	<b>5a</b> _____ .00	<b>5b</b> _____ .00
<b>6</b> State, municipal, and other interest income excluded from Line 1.	<b>6a</b> _____ .00	<b>6b</b> _____ .00
<b>7</b> Illinois Special Depreciation addition. <b>Attach</b> Form IL-4562.	<b>7a</b> _____ .00	<b>7b</b> _____ .00
<b>8</b> Related-party expenses addition. <b>Attach</b> Schedule 80/20.	<b>8a</b> _____ .00	<b>8b</b> _____ .00
<b>9</b> Distributive share of additions. <b>Attach</b> Schedule K-1-P or K-1-T.	<b>9a</b> _____ .00	<b>9b</b> _____ .00
<b>10</b> Other additions. <b>Attach</b> Illinois Schedule M (for businesses).	<b>10a</b> _____ .00	<b>10b</b> _____ .00
<b>11</b> Add Column B, Lines 1 through 10b. This amount is your income or loss. Report Column A, Lines 5a through 10a, on Schedule K-1-T, Step 5.		<b>11</b> _____ .00

NS DR \_\_\_\_\_





12 Write the amount of your income or loss from Line 11. 12 \_\_\_\_\_ .00

### Step 3: Figure your Illinois base income or net loss

	A Beneficiaries	B Fiduciary
13 August 1, 1969, valuation limitation amount. <b>Attach</b> 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 (see instructions).	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. <b>Attach</b> Schedule 1299-B.	18a _____ .00	18b _____ .00
19 High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-B.	19a _____ .00	19b _____ .00
20 Contributions to certain job training projects (see instructions).	20a _____ .00	20b _____ .00
21 Illinois Special Depreciation subtraction. <b>Attach</b> Form IL-4562.	21a _____ .00	21b _____ .00
22 Related-party expenses subtraction. <b>Attach</b> Schedule 80/20.	22a _____ .00	22b _____ .00
23 Distributive share of subtractions. <b>Attach</b> Schedule K-1-P or K-1-T.	23a _____ .00	23b _____ .00
24 ESBT loss amount.	24a _____ .00	24b _____ .00
25 Other subtractions. <b>Attach</b> Illinois Schedule M (for businesses).	25a _____ .00	25b _____ .00
26 Total subtractions. Add Column B, Lines 13b through 25b. Report Column A, Lines 13a through 25a, on Schedule K-1-T, Step 5.		26 _____ .00
27 <b>Base income or net loss.</b> Subtract Line 26 from Line 12.		27 _____ .00



**If you are a nonresident of Illinois, complete Schedule NR; otherwise go to Step 4.**

### Step 4: Figure your net income

28 Base income or net loss from Line 27, or, if a nonresident, from Schedule NR, Line 52.	28 _____ .00
29 Discharge of Indebtedness adjustment. See instructions.	29 _____ .00
30 Adjusted base income or net loss. Add Lines 28 and 29.	30 _____ .00
31 Illinois net loss deduction. <b>Attach</b> Schedule NLD. If Line 30 is zero or a negative amount, write "0".	31 _____ .00
32 Standard exemption. <b>Residents only:</b> Write \$1,000. <b>Nonresidents only:</b> Write the amount from Schedule NR, Line 55.	32 _____ .00
33 Add Lines 31 and 32.	33 _____ .00
34 <b>Net Income.</b> Subtract Line 33 from Line 30. If the amount is negative, write "0".	34 _____ .00

### Step 5: Figure your net replacement tax — For trusts only, estates go to Step 6

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



40 Write the amount of your net income from Line 34. 40 \_\_\_\_\_ .00

Step 6: Figure your net income tax

41 Income tax. Multiply Line 40 by 3% (.03). 41 \_\_\_\_\_ .00

42 Recapture of investment credits. Attach Schedule 4255. 42 \_\_\_\_\_ .00

43 Income tax before credits. Add Lines 41 and 42. 43 \_\_\_\_\_ .00

44 Credit for income tax paid to another state while an Illinois resident. Attach Schedule CR and other states' returns. 44 \_\_\_\_\_ .00

45 Income tax credits. Attach Schedule 1299-D. 45 \_\_\_\_\_ .00

46 Total credits. Add Lines 44 and 45. 46 \_\_\_\_\_ .00

47 Net income tax. Subtract Line 46 from Line 43. If the amount is negative, write "0." 47 \_\_\_\_\_ .00

Step 7: Figure your refund or balance due

48 Trusts only: net replacement tax from Line 39. 48 \_\_\_\_\_ .00

49 Net income tax from Line 47. 49 \_\_\_\_\_ .00

50 Total net income and replacement taxes. Add Lines 48 and 49. 50 \_\_\_\_\_ .00

51 Payments.

a Illinois Income Tax withheld. Attach W-2 forms. 51a \_\_\_\_\_ .00

b Credit from 2008 overpayment. 51b \_\_\_\_\_ .00

c Form IL-505-B (extension) payment. 51c \_\_\_\_\_ .00

d Pass-through entity payments. Attach Schedules K-1-P or K-1-T. 51d \_\_\_\_\_ .00

52 Total payments. Add Lines 51a through 51d. 52 \_\_\_\_\_ .00

53 Overpayment. If Line 52 is greater than Line 50, subtract Line 50 from Line 52. 53 \_\_\_\_\_ .

54 Amount to be credited to 2010. 54 \_\_\_\_\_ .00

55 Refund. Subtract Line 54 from Line 53. This is the amount to be refunded. 55 \_\_\_\_\_ .

56 Tax Due. If Line 50 is greater than Line 52, subtract Line 52 from Line 50. This is the amount you owe. 56 \_\_\_\_\_ .

Special Note: 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 8: 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 or 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 19009, Springfield, IL 62794-9009





# Schedule D Beneficiary Information

Attach to your Form IL-1041

Year ending

\_\_\_\_/\_\_\_\_  
Month Year

IL Attachment No. 1

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

Write your federal employer identification number (FEIN).

## Step 1: Provide the following information

- 1 Write the amount from your Form IL-1041, Line 28. 1 \_\_\_\_\_
- 2 Write the apportionment factor from your Form IL-1041, Schedule NR, Step 6, Line 3. 2 \_\_\_\_\_

## Step 2: Identify your beneficiaries. Attach additional sheets if necessary.

	A	B	C	D	E	F
	Name and Address	SSN or FEIN	Beneficiary type (See instructions.)	Total amount of base income (loss) distributable (See instructions.)	Check the box if the beneficiary is an Illinois nonresident	Pass-through entity payment amount (See instructions.)
1	_____	_____	_____	_____	<input type="checkbox"/>	_____
2	_____	_____	_____	_____	<input type="checkbox"/>	_____
3	_____	_____	_____	_____	<input type="checkbox"/>	_____
4	_____	_____	_____	_____	<input type="checkbox"/>	_____
5	_____	_____	_____	_____	<input type="checkbox"/>	_____
6	_____	_____	_____	_____	<input type="checkbox"/>	_____

- 7 Add the amounts shown in Column D for partners or shareholders for which you have entered a check mark in Column E. Write the total here. (See instructions.) 7 \_\_\_\_\_

