



Illinois Department of Revenue
Schedule K-1-T

**Beneficiary's Share of
Income and Deductions**

Year ending

Month Year

To be completed by trusts or estates filing Form IL-1041

Beneficiaries receiving Schedule K-1-T should attach this form to their Illinois Tax Return

IL Attachment No. 10

Step 1: Identify your trust or estate

1 Check the appropriate box trust estate

3 _____
Write your federal employer identification number (FEIN).

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

4 Write the apportionment factor from Step 6, Line 3, of Schedule NR, Form IL-1041; otherwise, write "1." _____

Step 2: Identify your beneficiary

5 _____
Name

7 _____
Social Security number or FEIN

6 _____
Mailing address

8 Check the appropriate box
 individual corporation trust
 partnership S corporation estate

City State ZIP

Step 3: Figure your beneficiary's share of your nonbusiness income

| | A Beneficiary's share (see instructions) | B Illinois share |
|---|---|----------------------------|
| 9 Interest | 9 _____ | _____ |
| 10 Dividends | 10 _____ | _____ |
| 11 Rental income | 11 _____ | _____ |
| 12 Patent royalties | 12 _____ | _____ |
| 13 Copyright royalties | 13 _____ | _____ |
| 14 Other royalty income | 14 _____ | _____ |
| 15 Capital gain or loss from real property | 15 _____ | _____ |
| 16 Capital gain or loss from tangible personal property | 16 _____ | _____ |
| 17 Capital gain or loss from intangible personal property | 17 _____ | _____ |
| 18 Other income _____ Specify | 18 _____ | _____ |

Step 4: Figure your beneficiary's share of your business income (See instructions.)

| | A Beneficiary's share from U.S. Schedule K-1, less nonbusiness income | B Illinois share |
|--|---|----------------------------|
| 19 Interest | 19 _____ | _____ |
| 20 Dividends | 20 _____ | _____ |
| 21 Net short-term capital gain | 21 _____ | _____ |
| 22 Net long-term capital gain (total for year) | 22 _____ | _____ |
| 23 Annuities, royalties, and other nonpassive income before directly apportioned deductions | 23 _____ | _____ |
| 24 Directly apportioned deductions — Depreciation, depletion, and amortization | 24 _____ | _____ |
| 25 Total annuities, royalties, and other nonpassive income. Subtract Column A, Line 24 from Line 23. See Instructions. | 25 _____ | _____ |
| 26 Trade or business, rental real estate, and other rental income before directly apportioned deductions | 26 _____ | _____ |
| 27 Directly apportioned deductions — Depreciation, depletion, and amortization | 27 _____ | _____ |
| 28 Total trade or business, rental real estate, and other rental income. Subtract Column A, Line 27 from Line 26. | 28 _____ | _____ |
| 29 Other income _____ Specify | 29 _____ | _____ |



Write the beneficiary's identification number from Line 7. _____

Step 5: Figure your beneficiary's share of your Illinois additions and subtractions

| | A | B |
|--|--|----------------|
| | Beneficiary's share from Form IL-1041 | Illinois share |
| Additions | | |
| 30 Federally tax-exempt interest income | 30 _____ | _____ |
| 31 Illinois income and replacement tax deducted | 31 _____ | _____ |
| 32 Illinois Bonus Depreciation addition | 32 _____ | _____ |
| 33 Related-Party Expenses addition | 33 _____ | _____ |
| 34 Distributive share of additions | 34 _____ | _____ |
| 35 Other additions from Illinois Schedule M (for businesses) | 35 _____ | _____ |
| Subtractions | | |
| 36 a Interest from U.S. Treasury obligations included as business income | 36a _____ | _____ |
| b Interest from U.S. Treasury obligations included as nonbusiness income | 36b _____ | _____ |
| 37 Payment from certain retirement plans | 37 _____ | _____ |
| 38 Retirement payments to retired partners | 38 _____ | _____ |
| 39 a Enterprise Zone Dividend Subtraction | 39a _____ | _____ |
| b River Edge Redevelopment Zone Dividend Subtraction | 39b _____ | _____ |
| 40 High Impact Business within a Foreign Trade Zone Dividend Subtraction | 40 _____ | _____ |
| 41 Contributions to certain job training projects | 41 _____ | _____ |
| 42 Illinois Bonus Depreciation subtraction | 42 _____ | _____ |
| 43 Related-Party Expenses subtraction | 43 _____ | _____ |
| 44 Distributive share of subtractions | 44 _____ | _____ |
| 45 ESBT loss | 45 _____ | _____ |
| 46 Other subtractions from Illinois Schedule M (for businesses) | 46 _____ | _____ |

Step 6: Figure your beneficiary's (except a corporate beneficiary) share of your Illinois August 1, 1969, appreciation amounts

| | A | B |
|--------------------------------------|---|----------------|
| | Beneficiary's share from Illinois Schedule F (Form IL-1041) | Illinois share |
| 47 Section 1245 and 1250 gain | 47 _____ | _____ |
| 48 Section 1231 gain | 48 _____ | _____ |
| 49 Capital gain | 49 _____ | _____ |

Step 7: Figure your beneficiary's share of pass-through entity payments

| | |
|--|-----------------|
| 50 Pass-through entity payments made on behalf of nonresident beneficiary from Form IL-1000. | 50 _____ |
|--|-----------------|

