



If this return is not for calendar year 2011, write your fiscal tax year here.  
 Tax year beginning \_\_\_\_\_ month \_\_\_\_\_ day 2011, ending \_\_\_\_\_ month \_\_\_\_\_ day 20\_\_\_\_ year

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

**Read this information first:**

You must file Form IL-1000 if

- you are an S corporation, partnership, or a fiduciary with an Illinois filing obligation, and
- you have business income distributable to Illinois nonresident partners, shareholders, or beneficiaries who are not included on Form IL-1023-C, Illinois Composite Income and Replacement Tax Return, or
- you have business income distributable to Illinois nonresident partners, shareholders, or beneficiaries who have not provided

you with Form 1000-E, Certificate of Exemption for Pass-through Entity Payments.

**Note** Do not file Form IL-1000 if all of your nonresident partners, shareholders, and beneficiaries

- are included on a Form IL-1023-C,
- provided you with Form 1000-E, or
- are exempt organizations.

If you are an investment partnership as defined in the Illinois Income Tax Act, Section 1501(a)(11.5), you should not file Form IL-1000.

**Step 1: Identify your partnership, S corporation, or trust**

**A** Write your complete legal business name.

If you have a name change check this box.

Name: \_\_\_\_\_

**B** If you have an address change or this is a first return, check this box and complete the following information.

C/O: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**C** Write your federal employer identification number (FEIN). \_\_\_\_\_ - \_\_\_\_\_ 5 5 5

**D** Check your entity type:

Partnership  S corporation  Trust

**E** Check the box if this is your final return.

Write the final date. \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 mm dd yyyy

**Step 2: Figure your payment amount**

<b>1</b> Write your total amount of business income apportioned to Illinois (cannot be less than zero). See Instructions.	<b>1</b> _____	<b>.00</b>
<b>Lines 2a through 5a</b> , write the amount of Illinois business income that is distributable to nonresident partners, shareholders, or beneficiaries. See instructions.		
<b>2</b> Nonresident individuals and estates share of the amount on Line 1.	<b>2a</b> _____ x .05 =	<b>2</b> _____ <b>.00</b>
<b>3</b> Partnerships/S corporations share of the amount on Line 1.	<b>3a</b> _____ x .015 =	<b>3</b> _____ <b>.00</b>
<b>4</b> Nonresident trusts share of the amount on Line 1.	<b>4a</b> _____ x .065 =	<b>4</b> _____ <b>.00</b>
<b>5</b> Corporations share of the amount on Line 1.	<b>5a</b> _____ x .095 =	<b>5</b> _____ <b>.00</b>
<b>6</b> Add Lines 2 through 5.	<b>6</b> _____	<b>.00</b>
<b>7</b> Write any pass-through entity payment from any Schedule(s) K-1-P or K-1-T you received and that you choose to apply toward your pass-through entity payment obligations. <b>Attach</b> Schedule(s) K-1-P and K-1-T.	<b>7</b> _____	<b>.00</b>
<b>8</b> Write the amount of prepayments you made on Form IL-1000-P.	<b>8</b> _____	<b>.00</b>
<b>9</b> Add Lines 7 and 8.	<b>9</b> _____	<b>.00</b>
<b>10 Tax due.</b> Subtract Line 9 from Line 6.	<b>10</b> _____	<b>.00</b>

**Make your check payable to the Illinois Department of Revenue and attach it to this page.**

**Special Note** Write the amount of your payment on the top of this page in the space provided.

**Step 3: 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 partner, authorized officer, or fiduciary \_\_\_\_\_ Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Title \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_

Signature of preparer \_\_\_\_\_ Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Preparer's Social Security number or firm's FEIN \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_

Preparer firm's name (or yours, if self-employed) \_\_\_\_\_ Address \_\_\_\_\_ Phone \_\_\_\_\_

Attach your payment here.

- ▶ If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19017, Springfield, IL 62794-9017**
- ▶ If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**



# Form IL-1000 Instructions

## General Information

### What's new for 2011?

For income earned on or after January 1, 2011, the Illinois Income Tax rate increased. Individuals, trusts and estates are taxed at 5%, and corporations are taxed at 7%. 2011 Form IL-1000 is revised to include the new income tax rates in the total rate provided on Lines 2 through 5, for calculating the tax due on Form IL-1000.

### What is the purpose of Form IL-1000?

Form IL-1000, Pass-through Entity Payment Income Tax Return, is used to report and pay the required tax on behalf of nonresident partners, shareholders, and beneficiaries that receive business income from partnerships, S corporations, and trusts.

### When should I file and pay?

You must file your completed form and pay any tax you owe by the original due date of your tax return, without regard for any extended due date.

All dates refer to the months following the close of the taxable year.

For	Due date
• S corporations	the 15th day of the 3rd month
• partnerships and fiduciaries	the 15th day of the 4th month

### What are the penalties and interest?

**Penalties** — You will owe

- a **late-filing penalty** if you do not file a processable return by the original due date of your entity's tax return;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- a **bad check penalty** if your remittance is not honored by your financial institution.

**Interest** is calculated on tax from the day after the original due date of your return through the date you pay the tax.

We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

### What if I need additional forms or assistance?

*If you need additional forms,*

- visit our web site at [tax.illinois.gov](http://tax.illinois.gov);
- call our 24-hour Forms Order Line at **1 800 356-6302**; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

*If you need additional assistance,*

- visit our web site at [tax.illinois.gov](http://tax.illinois.gov);
- call our Taxpayer Assistance Division, at **1 800 732-8866** or **217 782-3336**;
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
- write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.

Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

## Specific Instructions

### Step 1 — Identify your partnership, S corporation, or trust

**Lines A through E** — Follow the instructions on the form.

### Step 2 — Figure your payment amount

**Line 1** — Write your total amount of business income apportioned to Illinois. If your business income is a loss, write zero.

**Partnerships and S corporations:** Add the amounts from your nonresident partners' or shareholders' Schedule K-1-P, Column B, Lines 20 through 31, plus any business items in Column B, Lines 32 through 47, and write the result on Line 1.

**Trusts:** Add the amounts from your nonresident beneficiaries' Schedules K-1-T, Column B, Lines 19 through 29 plus any business items in Column B, Lines 30 through 46, and write the result on Line 1.

**Lines 2a through 5a** — On each Line 2a through 5a, write the amount of Illinois business income from Line 1 that is distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are being made, and multiply that amount by the tax rate applicable to the type of partner, shareholder, or beneficiary included on that line.

Write the result on Lines 2 through 5.

**Note** — Do not include income distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are not required.

**Line 6** — Add Lines 2 through 5 and write the result here. This is the total pass-through entity payment you are required to remit to the department.

**Line 7** — If you are a partner, shareholder, or beneficiary who has been informed that pass-through entity payments have been made on your behalf, you may make the election to use the payment amounts as credit toward the pass-through entity payments you are required to make on Form IL-1000.

Write the amount of credit that you wish to use. Your credit amount cannot be greater than the pass-through payment figured on Line 6. Attach any Schedule(s) K-1-P or K-1-T showing the amount of pass-through entity payments made on your behalf.

**Note** — You may not claim a credit on this line for any amount you claimed as a credit on your original or amended Illinois Income Tax return.

If you have more credit available than is needed to meet your pass-through payment obligation, you may take a credit for the remainder of the pass-through entity payment made on your behalf on your annual Illinois Income Tax return, and claim any overpayment.

**Line 8** — Write the total amount of prepayments you made on Form IL-1000-P, Prepayments for Pass-through Entity Payment Voucher, but do not exceed the amount of tax due on Line 6. If you have more prepayments made than what is needed to meet your pass-through payment obligation, you must pass the additional amounts to your partners, shareholders, or beneficiaries on Schedules K-1-P or K-1-T.

**Lines 9 and 10** — Follow the instructions on the form. Pay the amount shown on Line 10 with your Form IL-1000.

