

 Illinois Department of Revenue
Schedule K-1-T(2) Beneficiary's Instructions

General Information

What is the purpose of Schedule K-1-T?

The trust or estate listed on the front of Schedule K-1-T has completed and provided you with the schedule that reflects your share of the trust's or estate's income and modifications. Use this completed schedule and these instructions to help you report the items shown on Schedule K-1-T on your Illinois Income Tax return. **You must attach a copy of Schedule K-1-T to the tax return you are filing. You should also keep a copy in your tax records.**

What if I am a Grantor Trust or Disregarded Entity?

If you are a grantor trust or other disregarded entity for federal and Illinois income tax purposes, check the applicable box on Line 8b, write the name and identification number of the taxpayer that will report the income or loss from your Schedule K-1-T on their tax return, and provide them with a copy of the Schedule K-1-T and a copy of this Schedule K-1-T(2).

What if I received Schedule K-1-T from a Grantor Trust or Disregarded Entity?

If the grantor trust or disregarded entity checkbox on Line 8b is checked and your name and identification number are listed, report the items from the Schedule K-1-P as if it were provided to you by the taxpayer in Step 1.

What if I believe the trust or estate has made an error on my Schedule K-1-T?

If you believe the trust or estate has made an error on your Schedule K-1-T, notify the trust or estate and ask for a corrected Schedule K-1-T. Do not change any items on your copy.

What does Column A represent?

Column A represents your specific share of the trust's or the estate's income and modifications. The trust or estate is required to complete this column if any part of the trust's or estate's income was paid, credited, or distributed, or deemed to have been paid, credited, or distributed by the trust or estate to you. If you were a resident of Illinois on the last day of the trust's or estate's taxable year, all amounts in Column A must be included as income, modifications, and credits allocated to Illinois. If you were a resident of Illinois on the last day of the trust's or estate's tax year, **and** you are claiming a credit for taxes paid to another state, see "What does Column B Represent" below.

What does Column B represent?

Column B represents the portion of Column A that is allocated or apportioned to Illinois. If you were not a resident of Illinois on the last day of the trust's or estate's tax year, be sure the amounts reported in Column B are included in the Illinois amounts reported on your

- Form IL-1040, Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, Column B;
- Form IL-1041, Schedule NR, Nonresident Computation of Fiduciary Income, Column B;
- Form IL-1120, Step 4, Figure your income allocable to Illinois; or
- Form IL-1065 or Form IL-1120-ST, Step 6, Figure your income allocable to Illinois.

If you were a resident of Illinois on the last day of the trust's or estate's tax year, and you are claiming a credit for taxes paid to another state, subtract the amount of each item in Column B from the amount of that item in Column A, and include the difference in Column B, Non-Illinois Portion, for that item on your

- Form IL-1040, Schedule CR, Credit for Tax Paid to Other States, or
- Form IL-1041, Schedule CR, Credit for Tax Paid to Other States.

Step-by-Step Instructions

for individuals filing Form IL-1040

Steps 3 and 4 - Your share of nonbusiness and business income —

Column A - Beneficiary's share —

Lines 9 through 29 - Make sure the amounts reported on these lines match your federal Schedule K-1.

Column B - Illinois share —

Step 3 represents your share of the trust's or estate's nonbusiness income allocated to Illinois. Step 4 represents your share of the trust's or estate's business income apportioned to Illinois. The following information allows you to determine the amount to include on specific lines of your Form IL-1040.

Note Use the following instructions in order to include the income reported in Steps 3 and 4 of Schedule K-1-T, on your Form IL-1040, Schedule NR, Step 3, Lines 5 through 19, and Form IL-1040, Schedule CR, Step 2, Column B, Lines 1 through 15.

Interest income - Nonbusiness interest is not taxed by Illinois. Step 3, Column B, Line 9, should be "0."

Nonresidents: Include the amount from Step 4, Column B, Line 19, on your Form IL-1040, Schedule NR, Step 3, Column B, Line 6.

Residents claiming credit for taxes paid in other states: Subtract the amount on Step 4, Column B, Line 19, from the amount on Step 4, Column A, Line 19, and include the result on your Form IL-1040, Schedule CR, Step 2, Column B, Line 2.

Dividend income - Nonbusiness dividends are not taxed by Illinois. Step 3, Column B, Line 10, should be "0."

Nonresidents: Include the amount from Step 4, Column B, Line 20 on your Form IL-1040, Schedule NR, Step 3, Column B, Line 7.

Residents claiming credit for taxes paid in other states: Subtract the amount on Step 4, Column B, Line 20, from the amount on Step 4, Column A, Line 20, and include the result on your Form IL-1040, Schedule CR, Step 2, Column B, Line 3.

Rents, royalties, partnerships, S corporations, trusts, and estates - Write the amounts from Columns A and B, Steps 3 and 4, for each line item and add all the amounts for each Column.

	Column A	Column B
Line 11	_____	_____
Line 12	_____	_____
Line 13	_____	_____
Line 14	_____	_____
Line 25	_____	_____
Line 28	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B on your Form IL-1040, Schedule NR, Step 3, Column B, Line 15.

Residents claiming taxes paid in other states: Subtract the amount in Column B from the total amount in Column A, and include the result on your Form IL-1040, Schedule CR, Step 2, Column B, Line 11.

Capital gain or loss - Write the amounts from Columns A and B, Steps 3 and 4, for each line item and add all the amounts for each column.

	Column A	Column B
Line 15	_____	_____
Line 16	_____	_____
Line 17	_____	_____
Line 21	_____	_____
Line 22	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B on your Form IL-1040, Schedule NR, Step 3, Column B, Line 11.

Residents claiming taxes paid in other states: Subtract the total amount in Column B, from the total amount in Column A, and include the result on your Form IL-1040, Schedule CR, Step 2, Column B, Line 7.

Other income - The trust or estate is required to identify or send you a breakdown of the items reported on Step 3, Line 18, and Step 4, Line 29. This identification or breakdown will determine on what lines of your federal return you need to report the income in Column A.

Nonresidents: The amounts reported in Column B need to be reported on the corresponding lines of your Form IL-1040, Schedule NR, Column B, Step 3, Column B.

Residents claiming taxes paid in other states: Subtract the amounts in Column B, from the corresponding amounts in Column A, and include the results on the appropriate lines of your Form IL-1040, Schedule CR, Step 2, Column B.

Step 5 - Your share of Illinois additions and subtractions —

Column A - Member's share of additions —

Lines 30 through 35 - The amounts on these lines are reported in your Illinois base income by including them on your Form IL-1040, Schedule M, Other Additions and Subtractions for Individuals, Line 2 (see Form IL-1040 instructions).

Column A - Member's share of subtractions —

Add Step 5, Column A,

Line 36a	_____
Line 36b	_____
Line 37	_____
Line 38	_____
Line 41	_____
Line 42	_____
Line 43	_____
Line 44	_____
Line 45	_____
Line 46	_____
Total	_____

Write the total on Form IL-1040, Schedule M, Other Additions and Subtractions for Individuals, Line 13 (see Form IL-1040 Instructions).

Lines 39a - Include the amount from Line 39a on your Form IL-1040, Schedule 1299-C, Income Tax Subtractions and Credits for Individuals, Step 2, Line 2.

Lines 39b - Include the amount from Line 39b on your Form IL-1040, Schedule 1299-C, Step 2, Line 5.

Lines 40 - Include the amount from Line 40 on your Form IL-1040, Schedule 1299-C, Step 2, Line 8.

Column B - Illinois share —

	Column A	Column B
Line 30	_____	_____
Line 31	_____	_____
Line 32	_____	_____
Line 33	_____	_____
Line 34	_____	_____
Line 35	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B on your Form IL-1040, Schedule NR, Step 4, Column B, Line 40.

Residents claiming credit for taxes paid in other states: Subtract the total amount in Column B from the total amount in Column A, and write the result on your Form IL-1040, Schedule CR, Step 3, Column B, Line 35.

Lines 36a through 46 - Add Lines 36a through 46, Columns A and B.

	Column A	Column B
Line 36a	_____	_____
Line 36b	_____	_____
Line 37	_____	_____
Line 38	_____	_____
Line 39a	_____	_____
Line 39b	_____	_____
Line 40	_____	_____
Line 41	_____	_____
Line 42	_____	_____
Line 43	_____	_____
Line 44	_____	_____
Line 45	_____	_____
Line 46	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B on your Form IL-1040, Schedule NR, Step 4, Column B, Line 44.

Residents claiming credit for taxes paid in other states: Subtract the total amount in Column B from the total amount in Column A, and write the result on your Form IL-1040, Schedule CR, Step 3, Column B, Line 39.

Step 6 - Your share of the Illinois August 1, 1969, appreciation amounts —

Column A - Beneficiary's share —

Line 47 - Include this amount on your Schedule F, Step 3, Column H, Line 6.

Line 48 - Include this amount on your Schedule F, Step 3, Column I, Line 6.

Line 49 - Include this amount on your Schedule F, Step 2, Line 2.

Column B - Illinois Share —

Lines 47 through 49 - Add Columns A and B, Lines 47 through 49.

	Column A	Column B
Line 47	_____	_____
Line 48	_____	_____
Line 49	_____	_____
Total	_____	_____

Nonresidents: Include the total amount from Column B as a subtraction on your Form IL-1040, Schedule NR, Step 4, Column B, Line 44.

Residents claiming taxes paid in other states: Subtract the total amount in Column B, from the total amount in Column A and include the result on your Form IL-1040, Schedule CR, Step 3, Column B, Line 39.

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

Line 50 - Pass-through entity payments — Write the amount from Line 50 on your Form IL-1040, Step 9, Line 27.

Note → Pass-through entity payments made on your behalf on Form IL-1000 and reported to you on Schedule K-1-T, Line 50, are based on items of business income only. If amounts are reported on Schedule K-1-T, Step 3, Column B, Lines 11-18, or you had Illinois Income from other sources, and the payments made on your behalf do not cover your liability, you must file a return to report the tax on all of your Illinois income and claim a credit for pass-through entity payments made on your behalf.

Step-by-Step Instructions

for trusts or estates filing Form IL-1041

Steps 3 and 4 - Your share of nonbusiness and business income —

Column A - Beneficiary's share —

Lines 9 through 29 - Make sure the amounts reported on these lines match your federal Schedule K-1.

Column B - Illinois share —

Step 3 represents your share of the trust's or estate's nonbusiness income allocated to Illinois. Step 4 represents your share of the trust's or estate's business income apportioned to Illinois. The following information allows you to determine the amount to include on specific lines of your Form IL-1041.

Note → Use the following instructions in order to include the income reported in Steps 3 and 4 of Schedule K-1-T, on your Form IL-1041, Schedule NR, Step 3, Lines 1 through 26, and Form IL-1041, Schedule CR, Step 2, Lines 1 through 23.

Interest income - Nonbusiness interest is not taxed by Illinois. Step 3, Column B, Line 9, should be "0."

Nonresidents: Include the amount of business interest from Step 4, Column B, Line 19, that was not distributed or deemed distributed to a beneficiary on your Form IL-1041, Schedule NR, Step 3, Column C, Line 1.

Residents claiming credit for taxes paid in other states: Subtract the amount on Step 4, Column B, Line 19, from the amount on Step 4, Column A, Line 19, and include the result on your Form IL-1041, Schedule CR, Step 2, Column B, Line 1.

Dividend income - Nonbusiness dividends are not taxed by Illinois. Step 3, Line 10, Column B, should be "0."

Nonresidents: Include the amount of business dividends from Step 4, Column B, Line 20, that was not distributed or deemed distributed to a beneficiary on your Form IL-1041, Schedule NR, Step 3, Column C, Line 2.

Residents claiming credit for taxes paid in other states: Subtract the amount on Step 4, Column B, Line 20, from the amount on Step 4, Column A, Line 20, and include the result on your Form IL-1041, Schedule CR, Step 2, Column C, Line 2.

Income or loss from trusts and estates -

Write the amounts from Steps 3 and 4, Columns A and B, for each line item and add all amounts for each column.

	Column A	Column B
Line 11	_____	_____
Line 12	_____	_____
Line 13	_____	_____
Line 14	_____	_____
Line 25	_____	_____
Line 28	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B, to the extent it was not distributed or deemed distributed to a beneficiary on your Form IL-1041, Schedule NR, Step 3, Column C, Line 7.

Residents claiming credit for taxes paid in other states: Subtract the total amount in, Column B, from the total amount in Column A, and include the result on your Form IL-1041, Schedule CR, Step 2, Column C, Line 7.

Nonbusiness gain or loss - Add Step 3, Columns A and B for each line item and add all amounts for each column.

	Column A	Column B
Line 15	_____	_____
Line 16	_____	_____
Line 17	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B to the extent it was not distributed or deemed distributed to a beneficiary on your Form IL-1041, Schedule NR, Step 3, Column C, Line 4.

Residents claiming credit for taxes paid in other states: Subtract the total amount in, Column B, from the total amount in Column A, and include the result on your Form IL-1041, Schedule CR, Step 2, Column C, Line 4.

Business gain or loss - Write the amounts from Step 4, Columns A and B, for each line item and add all amounts for each column.

	Column A	Column B
Line 21	_____	_____
Line 22	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B to the extent it was not distributed or deemed distributed to a beneficiary on your Form IL-1041, Schedule NR, Step 3, Column C, Line 10.

Residents claiming credit for taxes paid in other states: Subtract the total amount in, Column B, from the total amount in Column A, and include the result on your Form IL-1041, Schedule CR, Step 3, Column C, Line 10.

Other income - The trust or estate is required to identify or send you a breakdown of the items reported on Step 3, Line 18, and Step 4, Line 29. This identification or breakdown will determine on what lines of your federal return you need to report the income in Column A.

Nonresidents: The amounts reported in Column B need to be reported on the corresponding lines of your Form IL-1041, Schedule NR, Step 3, Column B.

Residents claiming taxes paid in other states: Subtract the amounts in Column B, from the corresponding amounts in Column A, and include the results on the appropriate lines of your Form IL-1041, Schedule CR, Step 2, Column C.

Step 5 - Your share of Illinois additions and subtractions —

Column A - Member's share of additions —

Lines 30 through 35 - The amounts on these lines are reported in your Illinois base income by including them on your Form IL-1041, Step 2, Line 9.

Column A - Member's share of subtractions —

Add Step 5, Column A,

Line 36a	_____
Line 36b	_____
Line 37	_____
Line 38	_____
Line 41	_____
Line 42	_____
Line 43	_____
Line 44	_____
Line 45	_____
Line 46	_____
Total	_____

Write the total on Form IL-1041, Step 3, Line 22.

Lines 39a - Include the amount from Line 39a on your Schedule 1299-B, Step 1, Line 2.

Lines 39b - Include the amount from Line 39b on your Schedule 1299-B, Step 1, Line 5.

Lines 40 - Include the amount from Line 40 on your Schedule 1299-B, Step 1, Line 9.

Column B - Illinois Share —

Lines 30 through 35 - Add Column B, Lines 30 through 35.

	Column A	Column B
Line 30	_____	_____
Line 31	_____	_____
Line 32	_____	_____
Line 33	_____	_____
Line 34	_____	_____
Line 35	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B as an addition on your Form IL-1041, Schedule NR, Step 4, Column B, Line 35 to the extent it was not distributed or deemed distributed to a beneficiary.

Residents claiming credit for taxes paid in other states: Subtract the total amount in Column B from the total amount in Column A, and write the result on your Form IL-1041, Schedule CR, Step 3, Column B, Line 32, to the extent it was not distributed or deemed distributed to a beneficiary.

Lines 36a through Line 38 and Line 41 through 46 - Add Column B, Lines 36a through 38 and 41 through 46.

	Column A	Column B
Line 36a	_____	_____
Line 36b	_____	_____
Line 37	_____	_____
Line 38	_____	_____
Line 41	_____	_____
Line 42	_____	_____
Line 43	_____	_____
Line 44	_____	_____
Line 45	_____	_____
Line 46	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B on your Form IL-1041, Schedule NR, Step 4, Column B, Line 47 to the extent it was not distributed or deemed distributed to a beneficiary.

Residents claiming credit for taxes paid in other states: Subtract the total amount in Column B from the total amount in Column A, and write the result on your Form IL-1041, Schedule CR, Step 3, Column B, Line 45, to the extent it was not distributed or deemed distributed to a beneficiary.

Lines 39a and 39b - Add Lines 39a and 39b, Columns A and B.

	Column A	Column B
Line 39a	_____	_____
Line 39b	_____	_____
Total	_____	_____

Nonresidents: Include this total amount from Column B on your Form IL-1041, Schedule NR, Step 4, Column B, Line 42 to the extent it was not distributed or deemed distributed to a beneficiary.

Residents claiming credit for taxes paid in other states: Subtract the total amount in Column B from the total amount in Column A, and write the result on your Form IL-1041, Schedule CR, Step 3, Column B, Line 40, to the extent it was not distributed or deemed distributed to a beneficiary.

Line 40 -

Nonresidents: Include the amount from Column B on your Form IL-1041, Schedule NR, Step 4, Column B, Line 43, to the extent it was not distributed or deemed distributed to a beneficiary.

Residents claiming credit for taxes paid in other states: Subtract the total amount in Column B from the total amount in Column A, and write the result on your Form IL-1041, Schedule CR, Step 3, Column B, Line 41, to the extent it was not distributed or deemed distributed to a beneficiary.

Step 6 - Your share of the Illinois August 1, 1969, appreciation amounts —

Column A - Beneficiary's share —

Line 47 - Include this amount on your Schedule F, Column K, Line 2.

Line 48 - Include this amount on your Schedule F, Column L, Line 2.

Line 49 - Include this amount on your Schedule F, Column M, Line 2.

Column B - Illinois Share —

Lines 47, 48, and 49 - Write the amounts from Columns A and B.

	Column A	Column B
Line 47	_____	_____
Line 48	_____	_____
Line 49	_____	_____
Total	_____	_____

Nonresidents: Add Lines 47, 48 and 49, Column B. Include this total amount as a subtraction on your Form IL-1041, Schedule NR, Step 4, Column B, Line 38.

Residents claiming taxes paid in other states: Subtract the total amount in Column B, from the total amount in Column A and include the result on your Form IL-1041, Schedule CR, Step 3, Column B, Line 36.

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

Line 50 - Pass-through entity payments — Write the amount from Line 50 on your Form IL-1041, Step 7, Line 50d.

Note → Pass-through entity payments made on your behalf on Form IL-1000 and reported to you on Schedule K-1-T, Line 50, are based on items of business income only. If amounts are reported on Schedule K-1-T, Step 3, Column B, Lines 11-18, or you had Illinois Income from other sources, and the payments made on your behalf do not cover your liability, you must file a return to report the tax on all of your Illinois income and claim a credit for pass-through entity payments made on your behalf.

Step-by-Step Instructions for
partnerships filing Form IL-1065 and
S corporations filing Form IL-1120-ST

Steps 3 and 4 - Your share of nonbusiness and business income —

Column A - Beneficiary's share —

Lines 9 through 29 - The amounts reported on Lines 9 through 29 must match your federal Schedule K-1.

Column B - Illinois Share —

Step 3 represents your share of the trust's or estate's nonbusiness income allocated to Illinois. Step 4 represents your share of the trust's or estate's business income apportioned to Illinois. The following information allows you to determine the amount to include on specific lines of your Form IL-1065 or IL-1120-ST.

Lines 9 through 29 - Include the amounts in Step 3, Column B in the total amount you report on your Form IL-1065 or IL-1120-ST, Step 6, Line 44.

Include the amounts in Step 4, Column B in the total amount you report on your Form IL-1065 or IL-1120-ST, Step 6, Line 45.

Step 5 - Your share of Illinois additions and subtractions —

Column A - Member's share of additions —

Lines 30 through 35 - The amounts on these lines are reported in your Illinois base income by including them on your Form IL-1065 or IL-1120-ST Step 4, Line 19.

Column A - Member's share of subtractions —

▶ Add Step 5, Column A,

Line 36a	_____
Line 36b	_____
Line 37	_____
Line 41	_____
Line 42	_____
Line 43	_____
Line 44	_____
Line 45	_____
Line 46	_____
Total	_____

Lines 36a, 36b, and 41 through 46 - The amounts on these lines are reported in your Illinois base income by including the total of these lines on your Form IL-1065 or Form IL-1120-ST, Step 5, Line 32,

Lines 39a - Include the amount from Line 39a on your Form IL-1065 or IL-1120-ST, Schedule 1299-A, Tax Subtractions and Credits, Step 1, Line 2.

Lines 39b - Include the amount from Line 39b on your Form IL-1065 or IL-1120-ST, Schedule 1299-A, Step 1, Line 5.

Lines 40 - Include the amount from Line 40 on your Form IL-1065 or IL-1120-ST, Schedule 1299-A, Step 1, Line 9.

Column B - Illinois Share —

Lines 30 through 46 (excluding Line 36a) - Add any nonbusiness amounts from Column B, Lines 32 through 46. Include this total amount on your Form IL-1065 or Form IL-1120-ST, Step 6, Line 44.

Add any business amounts from Column B, Lines 32 through 45 (excluding Line 36b). Include this amount on your Form IL-1065 or Form IL-1120-ST, Step 6, Line 45.

Use the information in Column A when completing Step 6 of the Schedule K-1-P for your partners or shareholders.

Step 6 - Your share of the Illinois August 1, 1969, appreciation amounts —

Column A - Member's share —

Line 47 - Include this amount on your Schedule F, Column K, Line 2.

Line 48 - Include this amount on your Schedule F, Column L, Line 2.

Line 49 - Include this amount on your Schedule F, Column M, Line 2.

Column B - Illinois share —

Use the information in Column B when completing Step 6 of the Schedule K-1-P for your partners or shareholders.

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

Line 50 - Pass-through entity payments — If the trust or estate made income tax payments on your behalf, write the amount from Line 50 on your

- Form IL-1065, Step 9, Line 59c,
- Form IL-1120-ST, Step 9, Line 57c.

Note Pass-through entity payments made on your behalf on Form IL-1000 and reported to you on Schedule K-1-T, Line 50, are based on items of business income only. If amounts are reported on Schedule K-1-T, Step 3, Column B, Lines 11-18, or you had Illinois Income from other sources, and the payments made on your behalf do not cover your liability, you must file a return to report the tax on all of your Illinois income and claim a credit for pass-through entity payments made on your behalf.

Step-by-Step Instructions

for corporations filing Form IL-1120

Steps 3 and 4 - Your share of nonbusiness and business income —

Column A - Beneficiary's share —

Lines 9 through 29 - The amounts reported on Lines 9 through 29 must match your federal Schedule K-1.

Column B - Illinois share —

Step 3 represents your share of the trust's or estate's nonbusiness income allocated to Illinois. Step 4 represents your share of the trust's or estate's business income apportioned to Illinois. The following information allows you to determine the amount to include on specific lines of your Form IL-1120.

Include the amounts in Step 3, Column B in the total amount you report on your Forms IL-1120, Step 4, Line 32.

Include the amounts in Step 4, Column B in the total amount you report on your Form IL-1120, Step 4, Line 33.

Step 5 - Your share of Illinois additions and subtractions —

Column A - Member's share of additions —

Lines 30 through 35 - The amounts on these lines are reported in your Illinois base income by including them on your Form IL-1120, Step 2, Line 7.

Lines 36a, 36b, and 41 through 46 - The amounts on these lines are reported in your Illinois base income by including the total of these lines on your Form IL-1120, Step 3, Line 20.

Lines 39a - Include the amount from Line 39a on your Form IL-1120, Schedule 1299-B, Step 2, Line 14.

Lines 39b - Include the amount from Line 39b on your Form IL-1120, Schedule 1299-B, Step 2, Line 17.

Lines 40 - Include the amount from Line 40 on your Form IL-1120, Schedule 1299-B, Step 2, Line 21.

Column B - Illinois share —

Lines 30 through 46 (excluding Line 36a) - Add any nonbusiness amounts from Column B, Lines 30 through 46. Include this total amount on your Form IL-1120, Step 4, Line 32.

Add any business amounts from Lines 30 through 46 (excluding Line 36b), Column B. Include this amount on your Form IL-1120, Step 4, Line 33.

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

Line 50 - Pass-through entity payments — Write the amount from Line 50 on your Form IL-1120, Step 8, Line 55d.

Note Pass-through entity payments made on your behalf on Form IL-1000 and reported to you on Schedule K-1-T, Line 50, are based on items of business income only. If amounts are reported on Schedule K-1-T, Step 3, Column B, Lines 11-18, or you had Illinois Income from other sources, and the payments made on your behalf do not cover your liability, you must file a return to report the tax on all of your Illinois income and claim a credit for pass-through entity payments made on your behalf.