

Indicate what tax year you are amending: Tax year beginning _____, ending _____
month day year month day year

Write the amount you are paying.
 \$ _____

STOP If you are filing an amended return for tax years ending **before December 31, 2012**, you cannot use this form. For prior years, use the amended return form for that year.

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 Write your mailing address.

If you have an address change, check this box.

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

Mail this return to:
Illinois Department of Revenue
P.O. Box 19016
Springfield, IL 62794-9016

Step 2: Figure your payment amount

	A	B
	As most recently reported or adjusted	Corrected amount
1 Total amount of business income apportioned to Illinois (cannot be less than zero). See instructions.	1 <u> .00</u>	1 <u> .00</u>
Note (Lines 2a through 5a - see instructions.)		
2 Nonresident individuals/estates share of line 1. 2a _____ x .05 = 2 <u> .00</u>	2a _____ x .05 = 2 <u> .00</u>	2 <u> .00</u>
3 Partnerships/S corporations share of line 1. 3a _____ x .015 = 3 <u> .00</u>	3a _____ x .015 = 3 <u> .00</u>	3 <u> .00</u>
4 Nonresident trusts share of line 1. 4a _____ x .065 = 4 <u> .00</u>	4a _____ x .065 = 4 <u> .00</u>	4 <u> .00</u>
5 Corporations share of line 1. 5a _____ x .095 = 5 <u> .00</u>	5a _____ x .095 = 5 <u> .00</u>	5 <u> .00</u>
6 Add Lines 2 through 5 for Columns A and B. 6a <u> .00</u>	6a <u> .00</u>	6b <u> .00</u>
7 Write any pass-through entity payment reported to you on Schedule(s) K-1-P or K-1-T that you choose to apply toward your pass-through entity payment obligations. (Schedule(s) K-1-P or K-1-T.) 7 <u> .00</u>	7 <u> .00</u>	7 <u> .00</u>
8 Total amount paid on Form IL-1000-P and with your original IL-1000 return. 8 <u> .00</u>	8 <u> .00</u>	8 <u> .00</u>
9 Add Lines 7 and 8 9 <u> .00</u>	9 <u> .00</u>	9 <u> .00</u>
10 Subtract Line 9 from Line 6b. This is your total tax due. 10 <u> .00</u>	10 <u> .00</u>	10 <u> .00</u>
11 Penalty. See instructions. 11 <u> .00</u>	11 <u> .00</u>	11 <u> .00</u>
12 Interest. See instructions. 12 <u> .00</u>	12 <u> .00</u>	12 <u> .00</u>
13 Add Lines 10, 11, and 12. This is the amount you owe. 13 <u> .00</u>	13 <u> .00</u>	13 <u> .00</u>

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.

Attach your payment and Form IL-1000-X-V here.

Signature of partner, authorized officer, or fiduciary _____	Date _____	Title _____	Phone _____	Check this box if we may discuss this return with the preparer shown in this step. <input type="checkbox"/>
Signature of preparer _____	Date _____	Preparer's Social Security number or firm's FEIN _____		
Preparer's firm name (or yours, if self-employed) _____		Address _____		Phone _____

▶ If you owe tax on Line 13, complete a payment voucher, Form IL-1000-X-V, make your check payable to "Illinois Department of Revenue" and attach them to this page. ◀

Write the amount of your payment on the top of this form in the space provided.

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.

Form IL-1000-X Instructions

General Information

Who must file Form IL-1000-X?

You must file Form IL-1000-X, Amended Pass-through Entity Payment Income Tax Return, if you are amending a previously filed, processable Form IL-1000 for a tax year ending on or after December 31, 2012. For more specific information about pass-through entity payments, see the Form IL-1000 Instructions.

Note Refunds cannot be claimed for any payments you made that were reported (or should have been reported) to your partners, shareholders, or beneficiaries as amounts paid on their behalf. The partners, shareholders, or beneficiaries must claim these amounts on their own tax returns, and are entitled to a refund or credit for any overpayment.

How long do I have to amend my return?

If your change increases the tax due to Illinois, you should file Form IL-1000-X and pay the additional tax promptly to minimize penalties and interest.

If your change decreases the tax due to Illinois, you must file Form IL-1000-X within three years after the due date of your return, three years after the date your original return was filed, or one year after the date your Illinois tax was paid, whichever is latest.

Who should sign the return?

Your Form IL-1000-X must be signed by the president, vice president, treasurer, or any other officer duly authorized to sign the return. If you paid someone to prepare your return, that individual must also provide a signature, date the return, and provide his or her tax identification number. If the preparer is an employee or partner of a firm or corporation, he or she must also provide the firm's name, address, and instead of the preparer's taxpayer identification number he or she must provide the firm's FEIN. Self-employed preparers must provide their own name, address, and preparer's taxpayer identification number in the appropriate spaces.

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 website at tax.illinois.gov; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

If you need additional assistance,

- visit our website at 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

Column A - Write the amounts from your most recently filed return or as most recently adjusted for the year that you are amending.

Column B - Write the correct amount for each line item in Column B. **Attach an explanation for each change you make.**

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

Lines A through D — Follow the instructions on the form.

Step 2 — Figure your payment amount

Line 1 — Write your total amount of business income apportioned to Illinois. This line cannot be less than zero.

Partnerships and S corporations: Add the amounts from your nonresident partners' or shareholders' Schedules 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, 3a, 4a, and 5a — On each Line 2a through 5a in both Column A and B, 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.

Multiply that amount by the tax rate applicable to the owner type (individual, partnership or S corporation, trust or estate, or corporation). **Do not include** income distributable to owners for whom pass-through entity payments are not required.

Line 6 — Add Lines 2 through 5 for Columns A and B, and write the result here.

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.

Lines 8, 9, and 10 — Follow the instructions on the form.

Lines 11 and 12 — We will bill you for penalties and interest. If you prefer, you may calculate the penalties and interest you owe on Form IL-2220, Computation of Penalties for Businesses, and write these amounts on the lines provided. For more information see "What are the penalties and interest?" and Publication 103, Penalties and Interest for Illinois Taxes. **If you calculate penalty and interest, be sure that your payment is equal to the amount on Line 13.**

Note Lines 11 and 12 are applicable only if you wish to self-assess late-filing and late-payment penalties on Form IL-2220.

Line 13 — Follow the instructions on the form. This is your amount of tax due that must be paid in full if \$1 or more. Write the amount from Line 13 in the box above Step 1. Complete a payment voucher, Form IL-1000-X-V, make your check or money order payable to "**Illinois Department of Revenue**" and attach them to the front of this form. We will compute any penalty or interest due and notify you.

Step 3 — Signature, date, and preparer's information

If you want to allow the preparer listed in this step to discuss this return with us, check the box. This authorization will allow your preparer to answer any questions that arise during the processing of your return, call us with questions about your return, and receive or respond to notices we send. The authorization will automatically end no later than one year after you file your amended return. You may revoke the authorization at any time by calling or writing us.