



2013 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.

If this return is not for calendar year 2013, write your fiscal tax year here. Tax year beginning _____ 20____, ending _____ 20____ <small>month day year month day year</small>	Write the amount you are paying. \$ _____
--	--

Step 1: Identify your fiduciary

A Check the box that identifies your fiduciary. Trust Estate

B Write your complete legal business name.
If you have a name change, check this box.
Name: _____

C Write your mailing address.
If you have an address change or this is a first return, check this box.
C/O: _____
Mailing address: _____
City: _____ State: _____ ZIP: _____

D Check the box if one of the following apply.
 First return
 Final return (If final, write the date.)
mm dd yyyy

E Check your method of accounting.
 Cash Accrual Other _____

F Check this box if you completed federal Form 8886, and **attach** a copy to this return.

G Write your federal employer identification no. (FEIN).
_____ - _____

H Check the box if you are an:
Electing small business trust (ESBT)
Individual bankruptcy estate

I Check this box if your residency is not in Illinois and you attached Illinois Schedule NR.

J Check this box if you attached Illinois Schedule 1299-D.

K Check this box if you attached Illinois Schedule I.

L Check this box if you attached Form IL-4562.

M Check this box if you attached Illinois Schedule M (for businesses).

N Check this box if you attached Schedule 80/20.

O If you are making a Discharge of Indebtedness adjustment on Schedule NLD or Form IL-1041, Line 28, check this box and **attach** federal Form 982.

Step 2: Figure your income or loss

Attach your payment and Form IL-1041-V here.

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

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

Step 3: Figure your base income or loss

	A Beneficiaries	B Fiduciary
13 August 1, 1969, valuation limitation amount. Attach Schedule F.	13a _____ .00	13b _____ .00
14 Payments from certain retirement plans. See instructions.	14a _____ .00	14b _____ .00
15 Interest income from U.S. Treasury and other exempt federal obligations.	15a _____ .00	15b _____ .00
16 Retirement payments to retired partners.	16a _____ .00	16b _____ .00
17 River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-B.	17a _____ .00	17b _____ .00
18 High Impact Business Dividend subtraction. Attach Schedule 1299-B.	18a _____ .00	18b _____ .00
19 Contributions to certain job training projects. See instructions.	19a _____ .00	19b _____ .00
20 Illinois Special Depreciation subtraction. Attach Form IL-4562.	20a _____ .00	20b _____ .00
21 Related-party expenses subtraction. Attach Schedule 80/20.	21a _____ .00	21b _____ .00
22 Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	22a _____ .00	22b _____ .00
23 ESBT loss amount. See instructions.	23a _____ .00	23b _____ .00
24 Other subtractions. Attach Illinois Schedule M (for businesses).	24a _____ .00	24b _____ .00
25 Total subtractions. Add Column B, Lines 13b through 24b. Report Column A, Lines 13a through 24a, on Schedule K-1-T, Step 5.		25 _____ .00
26 Base income or loss. Subtract Line 25 from Line 12.		26 _____ .00



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

Step 4: Figure your net income

27 Base income or net loss from Line 26, or, if a nonresident, from Schedule NR, Line 51.	27 _____ .00
28 Discharge of Indebtedness adjustment. Attach federal Form 982. See instructions.	28 _____ .00
29 Adjusted base income or net loss. Add Lines 27 and 28.	29 _____ .00
30 Illinois net loss deduction. Attach Schedule NLD. If Line 29 is zero or a negative amount, write "0."	30 _____ .00
31 Standard exemption. Residents only: Write \$1,000. Nonresidents only: Write the amount from Schedule NR, Line 54.	31 _____ .00
32 Add Lines 30 and 31.	32 _____ .00
33 Net Income. Subtract Line 32 from Line 29. If the amount is negative, write "0."	33 _____ .00

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

34 Replacement tax. Multiply Line 33 by 1.5% (.015).	34 _____ .00
35 Recapture of investment credits. Attach Schedule 4255.	35 _____ .00
36 Replacement tax before investment credits. Add Lines 34 and 35.	36 _____ .00
37 Investment credits. Attach Form IL-477.	37 _____ .00
38 Net replacement tax. Subtract Line 37 from Line 36. If the amount is negative, write "0."	38 _____ .00



39 Write the amount of your net income from Line 33.



39 _____ .00

Step 6: Figure your net income tax — For trusts and estates

40 Income tax. Multiply Line 39 by 5% (.05).

40 _____ .00

41 Recapture of investment credits. **Attach** Schedule 4255.

41 _____ .00

42 Income tax before credits. Add Lines 40 and 41.

42 _____ .00

43 Credit for income tax paid to another state while an Illinois resident.
Attach Schedule CR.

43 _____ .00

44 Income tax credits. **Attach** Schedule 1299-D.

44 _____ .00

45 Total credits. Add Lines 43 and 44.

45 _____ .00

46 **Net income tax.** Subtract Line 45 from Line 42. If the amount is negative, write "0."

46 _____ .00

Step 7: Figure your refund or balance due

47 **Trusts only:** net replacement tax from Line 38.

47 _____ .00

48 Net income tax from Line 46.

48 _____ .00

49 Compassionate Use of Medical Cannabis Pilot Program Act Surcharge. **Fiscal filers only.** See instr.

49 _____ .00

50 **Total net income and replacement taxes and surcharge.** Add Lines 47, 48, and 49.

50 _____ .00

51 Payments.

a Illinois Income Tax withheld. **Attach** forms W-2 and W-2G.

51a _____ .00

b Credit from 2012 overpayment.

51b _____ .00

c Form IL-505-B (extension) payment.

51c _____ .00

d Pass-through entity payments. **Attach** Schedule(s) 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 _____ .00

54 Amount to be **credited to 2014.**

◆ 54 _____ .00 ◆

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

55 _____ .00

56 **Complete to direct deposit your refund**

Routing Number Checking or Savings

Account Number

57 **Tax Due.** If Line 50 is greater than Line 52, subtract Line 52 from Line 50.

57 _____ .00

This is the amount you owe.

▶ If you owe tax on Line 57, complete a payment voucher, Form IL-1041-V, make your check payable to "Illinois Department of Revenue" and attach them to the first page of this form. ◀

Special Note 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 _____

Check this box if we may discuss this return with the preparer shown in this step.

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 a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

▶ If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**

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.



Illinois Department of Revenue
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 27. 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	G
Name and Address	SSN or FEIN	Beneficiary type (See instructions.)	Beneficiary's amount of base income or loss (See instr.)	Check the box if the beneficiary is an Illinois nonresident	Pass-through entity payment amount (See instr.)	Excluded from pass-through entity payments (See instr.)
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 nonresident beneficiaries for which you have entered a check mark in Column E. Write the total here. (See instructions.) 7 _____

