

## What's New for 2013?

Changes are in place for Form IL-1023-C and Form IL-1000 filers that affect this year's and next year's filing. Form IL-1023-C, Form IL-1000, and the corresponding amended returns will be retired **next year** and cannot be used for tax years ending on or after December 31, 2014. The amounts that would have been reported on these forms will be

- **reported** on your 2014 Form IL-1065, Form IL-1120-ST, Form IL-1041, or the corresponding amended return, and
- **paid** with those returns or with Form IL-505-B.

In addition, Form IL-1023-CES and Form IL-1000-P cannot be used for making voluntary prepayments for tax years ending on or after December 31, 2014. These vouchers have been replaced by Form IL-516-I and Form IL-516-B, Pass-through Prepayment Vouchers. Form IL-516-I and Form IL-516-B allow you to voluntarily prepay your own tax liability from Form IL-1065, Form IL-1120-ST or Form IL-1041, as well as make voluntary pass-through entity prepayments on behalf of your partners, shareholders, or beneficiaries for tax years ending on or after December 31, 2014. See Form IL-516-I and IL-516-B for more information.

## 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, 2013. 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, available at [tax.illinois.gov](http://tax.illinois.gov).

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

*If you need additional assistance,*

- visit our website 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 **PO BOX 19044, Springfield, Illinois 62794-9044**.

*If you need additional forms,*

- visit our website at [tax.illinois.gov](http://tax.illinois.gov); or
- write to us at **PO BOX 19010, Springfield, Illinois 62794-9010**.

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:** Total 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:** Total 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 return.** 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.