



Illinois Department of Revenue
Form IL-1000-E

**Certificate of Exemption for Pass-through
Withholding Payments**

Read this information first

What's New for 2014:

Form IL-1000, Pass-through Entity Payment Income Tax Return, has been eliminated for tax years ending on or after December 31, 2014. Amounts that would have been reported on Form IL-1000 will be reported on Form IL-1065, Partnership Replacement Tax Return, Form IL-1120-ST, Small Business Corporation Replacement Tax Return, or Form IL-1041, Fiduciary Income and Replacement Tax Return. Owners must still complete and submit Form IL-1000-E, Certificate of Exemption for Pass-through Withholding Payments, to the pass-through entity in order to elect to make their own tax payments on income from a pass-through entity. Any Form IL-1000-E that was submitted to the pass-through entity and that has not been revoked by the Department is still considered valid and does not need to be resubmitted.

Owners:

Form IL-1000-E should be completed by any owner (partner, shareholder, or beneficiary) that elects to make its own tax payments on income from a pass-through entity (partnership, S corporation, or trust). **Individuals may not make the exemption election.**

Pass-through entities:

In order to accept Form IL-1000-E, make sure that the certificate is completed and signed by the owner, officer, fiduciary, or authorized representative. Keep the certificates in your files. **Do not send them to us unless we specifically request them from you.**

In the event that we notify you that the certificate has been revoked, the certificate remains valid for 60 days after the date of notification, and you must then begin withholding for income distributable to the owner.

If the certificate has been revoked, you may not accept another certificate from the owner until we notify you.

Specific information for both owners and pass-through entities:

Form IL-1000-E must only be completed, signed, and submitted once to the pass-through entity. It does not need to be resubmitted on an annual basis. **Do not send Form IL-1000-E to us unless we specifically request it from you.**

Step 1: Identify the pass-through entity

The pass-through entity must keep this certificate.

Name

Mailing address

City State ZIP

(_____) _____
Phone number

Federal employer identification number (FEIN)

_____ - _____

Step 2: Identify the owner (partner, shareholder, or beneficiary)

Name

Mailing address

City State ZIP

Federal employer identification number (FEIN)

_____ - _____

Check the box to indicate your business type:

- Corporation
- Subchapter S corporation
- Partnership
- Trust
- Estate

(_____) _____
Phone number

Step 3: Sign below

I certify that the owner indicated in Step 2 will file all Illinois income tax returns and make timely payment of all Illinois income taxes due, and that it is subject to personal jurisdiction of the State of Illinois for purposes of the collection of income taxes due with respect to income from the partnership, corporation, or trust indicated in Step 1 of this certificate.

Signature of owner, officer, fiduciary, or authorized representative

Date

Printed Name

Title

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.