

**Read this information first:**

- **For tax years ending after December 31, 2014, only.** If you are a calendar year filer, **do not** use this schedule. Use Schedule K-1-P(3).
- You **must** complete Schedule K-1-P(3)-FY for each of your nonresident partners or shareholders who **have not** submitted a Form IL-1000-E to you.
- **Do not** complete Schedule K-1-P(3)-FY for any member who is a resident or who has submitted Form IL-1000-E to you.

**Note** → Keep this schedule with your income tax records. You must send us this information if we request it.

**Step 1: Identify your partnership or S corporation**

1 \_\_\_\_\_ 2 \_\_\_\_\_ - \_\_\_\_\_  
 Enter your name as shown on your Form IL-1065 or Form IL-1120-ST. Enter your federal employer identification number (FEIN).

**Step 2: Identify your nonresident partner or shareholder**

3 \_\_\_\_\_ 4 \_\_\_\_\_  
 Name Social Security number or FEIN

5 Check the appropriate box to identify this nonresident partner's or shareholder's organization type.

- individual     corporation     trust  
 partnership     S corporation     estate

**Step 3: Figure your nonresident partner's or shareholder's pass-through withholding**

**Note** → If this member is a resident or has submitted Form IL-1000-E to you, do not complete this schedule for this member.

- 6 Add the amounts from this member's Schedule K-1-P, Step 3, Column B, Lines 12 through 17 and 19 and enter the total here. This is your member's share of nonbusiness income allocable to Illinois before modifications and credits. 6 \_\_\_\_\_
- 7 Add the amounts from this member's Schedule K-1-P, Step 4, Column B, Lines 20 through 31 and enter the total here. This is your member's share of business income allocable to Illinois before modifications and credits. 7 \_\_\_\_\_
- 8 Add Line 6 and Line 7 and enter the result. 8 \_\_\_\_\_
- 9 Add the amounts from this member's Schedule K-1-P, Column B, Lines 32 through 37 and enter the total here. This is your member's share of additions allocable to Illinois. 9 \_\_\_\_\_
- 10 Add Line 8 and Line 9 and enter the result. 10 \_\_\_\_\_
- 11 Add the amounts from this member's Schedule K-1-P, Column B, Lines 38a through 47 and enter the total here. This is your member's share of subtractions allocable to Illinois. 11 \_\_\_\_\_
- 12 Subtract Line 11 from Line 10. If negative, enter zero. **This is your member's share of Illinois income subject to pass-through withholding.** See instructions. 12 \_\_\_\_\_

**Note** → If this member is a nonresident individual or estate, enter "0" on Lines 13 through 15 and go to Line 16.

- 13 Replacement tax before credits. If this member is a **partnership, S corporation, or nonresident trust**, multiply Line 12 by 1.5% (.015) and enter the result. 13 \_\_\_\_\_  
 If this member is a **corporation**, multiply Line 12 by 2.5% (.025) and enter the result.
- 14 Enter the amount of Illinois replacement tax investment credits passed to this member and available for use this year. 14 \_\_\_\_\_
- 15 Subtract Line 14 from Line 13. If negative, enter zero. **This is your member's share of replacement tax after credits.** 15 \_\_\_\_\_

**Note** → If this member is a nonresident partnership or S corporation, enter "0" on Lines 16 through 18 and go to Line 19.

- 16 Income Tax before credits. If this member is a(n) **nonresident individual, estate, or trust**, multiply Line 12 by 3.75% (.0375) and enter the result. See instr. 16 \_\_\_\_\_  
 If this member is a **corporation**, multiply Line 12 by 5.25% (.0525) and enter the result. See instructions.
- 17 Enter the amount of Illinois income tax credits passed to this member and available for use this year. See instructions. 17 \_\_\_\_\_
- 18 Subtract Line 17 from Line 16. If negative, enter zero. **This is your member's share of income tax after credits.** 18 \_\_\_\_\_
- 19 Add Lines 15 and 18 and enter the result. This is your member's total pass-through withholding payment. **Report this amount on this member's Schedule K-1-P, Step 7, Line 54. You must also report this amount on your Form IL-1065 or Form IL-1120-ST, Schedule B, Step 2, Column J, on the line which reports this member's amounts.** 19 \_\_\_\_\_

► **Keep a copy of this schedule for each member with your income tax records. Do not send Schedule K-1-P(3)-FY to us unless we specifically request it from you.**