



**Illinois Department of Revenue**  
**2015 IL-1041-X**

For tax years ending on or after December 31, 2015

**Amended Fiduciary  
Income and Replacement  
Tax Return**

<b>Indicate what tax year you are amending:</b> Tax year beginning _____, ending _____ <small>month day year month day year</small> <input type="checkbox"/> If you are filing an amended return for tax years ending <b>before December 31, 2015</b> , you cannot use this form. For prior years, use the amended return form for that year.	Enter the amount you are paying. \$ _____
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**Step 1: Identify your fiduciary**

- A** Enter your complete legal business name.  
If you have a name change, check this box.   
Name: \_\_\_\_\_
- B** Enter your mailing address.  
If you have an address change, check this box.   
C/O: \_\_\_\_\_  
Mailing address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
- C** Check the box that identifies your fiduciary.  Trust  Estate
- D** Check the box if any of the following apply. (You may check multiple boxes.)  
 Electing small business trust (ESBT)  Individual bankruptcy estate  
 Complex trust without distributions
- E** Check the applicable box for the type of change being made.  
 NLD  State change  Federal change  
If a federal change, check one:  Partial agreed  Finalized

- F** Enter your federal employer identification no. (FEIN).  
\_\_\_\_\_ - \_\_\_\_\_
- G** Check this box if you are filing this form **only** to report an increased net loss on Line 29, Column B.
- H** Check this box if you are not an Illinois resident and attach Illinois Schedule NR.
- I** Check this box if you attached Schedule 1299-D.
- J** Check this box if you attached Schedule I.
- K** Check this box if you attached Form IL-4562.
- L** Check this box if you attached Schedule M.
- M** Check this box if you attached Schedule 80/20.
- N** Check this box if you have completed federal Form 8886 and **attach** it to this return.
- O** Check this box if you are making a discharge of indebtedness adjustment on Line 28 or Schedule NLD and **attach** federal Form 982.

▼ **Enter the finalization date** \_\_\_\_\_ **Attach** federal finalization.

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

**Step 2: Explain the changes on this return** (Attach a separate sheet if necessary.)

**Step 3: Figure your income or loss**

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

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.

## Step 4: Figure your base income or loss

	A As most recently reported or adjusted		B Corrected amount	
	Beneficiaries	Fiduciary	Beneficiaries	Fiduciary
<b>12</b> Enter the amounts from Line 11.	<b>12</b>	<u>          .00</u>	<b>12</b>	<u>          .00</u>
<b>13</b> August 1, 1969, valuation limitation amount. <b>Attach</b> Schedule F.	<b>13a</b>	<u>          .00</u>	<b>13b</b>	<u>          .00</u>
<b>14</b> Payments from certain retirement plans.	<b>14a</b>	<u>          .00</u>	<b>14b</b>	<u>          .00</u>
<b>15</b> Interest income from U.S. Treasury and other exempt federal obligations.	<b>15a</b>	<u>          .00</u>	<b>15b</b>	<u>          .00</u>
<b>16</b> Retirement payments to retired partners.	<b>16a</b>	<u>          .00</u>	<b>16b</b>	<u>          .00</u>
<b>17</b> River Edge Redevelopment Zone Dividend subtraction. <b>Attach</b> Schedule 1299-B.	<b>17a</b>	<u>          .00</u>	<b>17b</b>	<u>          .00</u>
<b>18</b> High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-B.	<b>18a</b>	<u>          .00</u>	<b>18b</b>	<u>          .00</u>
<b>19</b> Contributions to certain job training projects. See instructions.	<b>19a</b>	<u>          .00</u>	<b>19b</b>	<u>          .00</u>
<b>20</b> Illinois Special Depreciation subtraction. <b>Attach</b> Form IL-4562.	<b>20a</b>	<u>          .00</u>	<b>20b</b>	<u>          .00</u>
<b>21</b> Related-party expenses subtraction. <b>Attach</b> Schedule 80/20.	<b>21a</b>	<u>          .00</u>	<b>21b</b>	<u>          .00</u>
<b>22</b> Distributive share of subtractions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	<b>22a</b>	<u>          .00</u>	<b>22b</b>	<u>          .00</u>
<b>23</b> ESBT loss amount.	<b>23a</b>	<u>          .00</u>	<b>23b</b>	<u>          .00</u>
<b>24</b> Other subtractions. <b>Attach</b> Schedule M.	<b>24a</b>	<u>          .00</u>	<b>24b</b>	<u>          .00</u>
<b>25</b> Total subtractions. Add Lines 13b through 24b. See instructions.	<b>25</b>	<u>          .00</u>	<b>25</b>	<u>          .00</u>
<b>26</b> <b>Base income or loss.</b> Subtract Line 25 from Line 12.	<b>26</b>	<u>          .00</u>	<b>26</b>	<u>          .00</u>

**If you are a nonresident of Illinois, complete Schedule NR; otherwise continue to Step 5.**

## Step 5: Figure your net income

<b>27</b> Base income or net loss from Line 26 or, if you are a nonresident, from Schedule NR, Line 51.	<b>27</b>	<u>          .00</u>	<b>27</b>	<u>          .00</u>
<b>28</b> Discharge of indebtedness adjustment. <b>Attach</b> U.S. Form 982.	<b>28</b>	<u>          .00</u>	<b>28</b>	<u>          .00</u>
<b>29</b> Adjusted base income or net loss. Add Lines 27 and 28.	<b>29</b>	<u>          .00</u>	<b>29</b>	<u>          .00</u>
<b>30</b> Illinois net loss deduction. <b>Attach</b> Schedule NLD. <b>If Line 29 is zero or a negative amount, enter "0."</b>	<b>30</b>	<u>          .00</u>	<b>30</b>	<u>          .00</u>
<b>31</b> Standard exemption. <b>Residents only:</b> Enter \$1,000. <b>Nonresidents only:</b> Enter the amount from Sch. NR, Line 54.	<b>31</b>	<u>          .00</u>	<b>31</b>	<u>          .00</u>
<b>32</b> Add Lines 30 and 31.	<b>32</b>	<u>          .00</u>	<b>32</b>	<u>          .00</u>
<b>33</b> <b>Net income.</b> Subtract Line 32 from Line 29. <b>If the amount is negative, enter "0."</b>	<b>33</b>	<u>          .00</u>	<b>33</b>	<u>          .00</u>

## Step 6: Figure your net replacement tax — For trusts only, estates go to Step 7.

<b>34</b> Replacement tax. Multiply Line 33 by 1.5% (.015).	<b>34</b>	<u>          .00</u>	<b>34</b>	<u>          .00</u>
<b>35</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	<b>35</b>	<u>          .00</u>	<b>35</b>	<u>          .00</u>
<b>36</b> Replacement tax before credits. Add Lines 34 and 35.	<b>36</b>	<u>          .00</u>	<b>36</b>	<u>          .00</u>
<b>37</b> Replacement tax credit for income tax paid to another state while an Illinois resident. <b>Attach</b> Schedule CR.	<b>37</b>	<u>          .00</u>	<b>37</b>	<u>          .00</u>
<b>38</b> Investment credits. <b>Attach</b> Form IL-477.	<b>38</b>	<u>          .00</u>	<b>38</b>	<u>          .00</u>
<b>39</b> Total credits. Add Lines 37 and 38.	<b>39</b>	<u>          .00</u>	<b>39</b>	<u>          .00</u>
<b>40</b> <b>Net replacement tax.</b> Subtract Line 39 from Line 36. If negative, enter "0."	<b>40</b>	<u>          .00</u>	<b>40</b>	<u>          .00</u>

## Step 7: Figure your net income tax — For trusts and estates

	<b>A</b> As most recently reported or adjusted Fiduciary	<b>B</b> Corrected amount Fiduciary
<b>41</b> Enter the amounts of net income from Line 33.	41 _____ .00	41 _____ .00
<b>42</b> Income tax. Multiply Line 41 by 3.75% (.0375).	42 _____ .00	42 _____ .00
<b>43</b> Recapture of investment credits. <b>Attach</b> Schedule 4255.	43 _____ .00	43 _____ .00
<b>44</b> Income tax before credits. Add Lines 42 and 43.	44 _____ .00	44 _____ .00
<b>45</b> Income tax credit for income tax paid to another state while an Illinois resident. <b>Attach</b> Schedule CR.	45 _____ .00	45 _____ .00
<b>46</b> Income tax credits. <b>Attach</b> Schedule 1299-D.	46 _____ .00	46 _____ .00
<b>47</b> Total credits. Add Lines 45 and 46.	47 _____ .00	47 _____ .00
<b>48 Net income tax.</b> Subtract Line 47 from Line 44. If negative, enter "0."	48 _____ .00	48 _____ .00

## Step 8: Figure your refund or balance due

<b>49 Trusts only:</b> net replacement tax from Line 40.	49 _____ .00	49 _____ .00
<b>50</b> Net income tax from Line 48.	50 _____ .00	50 _____ .00
<b>51</b> Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	51 _____ .00	51 _____ .00
<b>52</b> Pass-through withholding payments you owe on behalf of your members. Enter the amount from Sch. D, Section A, Line 6. See Instr. <b>Attach</b> Sch. D.	52 _____ .00	52 _____ .00
<b>53</b> Total net income and replacement taxes, surcharge, and pass-through withholding payments you owe. Add Lines 49, 50, 51, and 52.	53 _____ .00	53 _____ .00
<b>54</b> Payments. See Instructions.		
<b>a</b> Credit from prior year overpayments.	54a _____ .00	
<b>b</b> Form IL-505-B (extension) payment.	54b _____ .00	
<b>c</b> Pass-through withholding payments reported to you on Schedule(s) K-1-P or K-1-T. <b>Attach</b> Schedule(s) K-1-P or K-1-T.	54c _____ .00	
<b>d</b> Illinois Income Tax withheld. <b>Attach</b> Form(s) W-2, W-2G, and 1099.	54d _____ .00	
<b>e</b> Form IL-516-I prepayments.	54e _____ .00	
<b>f</b> Form IL-516-B prepayments.	54f _____ .00	
<b>55</b> Total payments. Add Lines 54a through 54f.		55 _____ .00
<b>56</b> Tax paid with original return (do not include penalties and interest).		56 _____ .00
<b>57</b> Tax payments made since the original return.		57 _____ .00
<b>58</b> Total tax paid. Add Lines 55, 56, and 57.		58 _____ .00
<b>59</b> Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		59 _____ .00
<b>60</b> Net tax paid. Subtract Line 59 from Line 58.		60 _____ .00
<b>61 Overpayment.</b> If Line 60 is greater than Line 53, subtract Line 53 from Line 60.		61 _____ .00
<b>62</b> Amount of overpayment from Line 61 to be <b>credited forward</b> . See instructions.		62 _____ .00
<b>63 Refund.</b> Subtract Line 62 from Line 61. This is the amount to be refunded.		63 _____ .00
<b>64 Tax due.</b> If Line 53 is greater than Line 60, subtract Line 60 from Line 53.		64 _____ .00
<b>65</b> Penalty. See instructions.		65 _____ .00
<b>66</b> Interest. See instructions.		66 _____ .00
<b>67</b> Total balance due. Add Lines 64 through 66.		67 _____ .00

► If you owe tax on Line 67, complete a payment voucher, Form IL-1041-X-V, make your check payable to "Illinois Department of Revenue" and attach them to the first page of this form.

**Special Note** → Enter the amount of your payment on the top of Page 1 in the space provided.

**Step 9: 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 the Department may discuss this return with the paid preparer shown in this step. <input type="checkbox"/>
Signature of paid preparer _____	Date _____	Paid preparer's Social Security number or firm's FEIN _____		
Paid preparer's firm name _____	Address _____		(_____) _____ Phone	



**Illinois Department of Revenue**  
**2015 Schedule D Beneficiary Information**

Attach to your Form IL-1041.



Year ending

\_\_\_\_/\_\_\_\_  
 Month Year

**IL Attachment no. 1**

Enter your name as shown on your Form IL-1041.

Enter your federal employer identification number (FEIN).



**Read this information first**

- You must read the Schedule D instructions and complete Schedule(s) K-1-T and Schedule(s) K-1-T(3) before completing this schedule.
- You must complete Section B of Schedule D and provide all the required information for your beneficiaries before completing Section A of Schedule D.



Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Department. You may also be required to submit further information to support your filing.

**Section A: Total members' information (from Schedule(s) K-1-T and Schedule D, Section B)**



Before completing this section you must first complete Schedule(s) K-1-T, Schedule(s) K-1-T(3), and Schedule D, Section B. You will use the amounts from those schedules when completing this section.

**Totals for resident and nonresident beneficiaries (from Schedule(s) K-1-T and Schedule D, Section B)**

**1** Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-T for your members. See instructions. **1** \_\_\_\_\_

**Totals for nonresident beneficiaries (from Schedule D, Section B)**

**2** Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your nonresident individual and estate members. See instructions. **2** \_\_\_\_\_

**3** Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your partnership and S corporation members. See instructions. **3** \_\_\_\_\_

**4** Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your nonresident trust members. See instructions. **4** \_\_\_\_\_

**5** Enter the total pass-through withholding you reported on all pages of your Schedule D, Section B, Column G for your C corporation members. See instructions. **5** \_\_\_\_\_

**6** Add Line 2 through Line 5. This is the total pass-through withholding you owe on behalf of all your nonresident beneficiaries. This amount should match the total amount from Schedule D, Section B, Column G for all nonresident beneficiaries on all pages. Enter the total here **and** on Form IL-1041, Line 52. See instructions. **6** \_\_\_\_\_

**► Attach all pages of Schedule D, Section B behind this page.**



Enter your name as shown on your Form IL-1041.

Enter your federal employer identification number (FEIN).

**Section B: Members' information (See instructions before completing.)**

A		B	C	D	E	F	G
Name and Address		Beneficiary type	SSN or FEIN	Beneficiary's amount of base income or loss (See instr.)	Excluded from pass-through withholding payments	Share of Illinois income subject to pass-through withholding <i>(If Column E is blank, complete Column F and Column G. Otherwise, enter zero in Column F and Column G.)</i>	Pass-through withholding payment amount
<b>1</b>	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
<b>2</b>	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
<b>3</b>	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
<b>4</b>	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
<b>5</b>	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____

**Note** If you have more members than space provided, attach additional copies of this page as necessary.