



Illinois Department of Revenue
Schedule SA (IL-1041)
 For tax years ending on or after December 31, 2017.

Specific Accounting Method
of Computing Net Income
for Fiduciaries

Tax year ending

 Month Year
 Attach to Form IL-1041 as the
 first attachment.

Step 1: Provide your business information

A Enter your complete legal business name as shown on Form IL-1041. Name: _____
B Enter your federal employer identification no. (FEIN). _____

Step 2: Figure your base income or loss

Note Use the figures from Form IL-1041, **Column B, Fiduciary**, and the corresponding line items referenced below.

	A Pre-07/01/17 figures	B Post-06/30/17 figures
1 Federal taxable income. (IL-1041, Line 1)	1 _____ .00	1 _____ .00
2 Federal net operating loss deduction. (IL-1041, Line 2)	2 _____ .00	2 _____ .00
3 Illinois addition modifications. (IL-1041, Lines 3 through 10)	3 _____ .00	3 _____ .00
4 Total income or loss. Add Lines 1 through 3. (IL-1041, Line 11)	4 _____ .00	4 _____ .00
5 Illinois subtraction modifications. (IL-1041, Line 25)	5 _____ .00	5 _____ .00
6 Base income or loss. Subtract Line 5 from Line 4. (IL-1041, Line 26)		
Residents: Skip Step 3 below and, for each column, enter the amounts from Line 6 on Line 17.		
Nonresidents or part-year residents: Complete Step 3 below and see instr.	6 _____ .00	6 _____ .00

Step 3: Figure your apportionment factor (Nonresidents or part-year residents only)

7 Nonbusiness income or loss. See instructions.	7 _____ .00	7 _____ .00
8 Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	8 _____ .00	8 _____ .00
9 Add Lines 7 and 8.	9 _____ .00	9 _____ .00
10 Business income or loss. Subtract Line 9 from Line 6.	10 _____ .00	10 _____ .00
11 Enter the total sales everywhere. (Schedule NR, Step 6, Line 1)	11 _____	
12 Enter the total sales within Illinois. (Schedule NR, Step 6, Line 2)	12 _____	
13 Apportionment factor. Divide Line 12 by Line 11 and carry to six decimal places. (Schedule NR, Step 6, Line 3)	13 _____	
14 Business income or loss apportionable to Illinois. Multiply Line 10 by Line 13, for each column.	14 _____ .00	14 _____ .00
15 Nonbusiness income or loss allocable to Illinois. See instructions.	15 _____ .00	15 _____ .00
16 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	16 _____ .00	16 _____ .00

Step 4: Figure your income tax

17 Base income or loss allocable to Illinois. Residents: Enter the amounts from Columns A and B, Line 6. (IL-1041, Line 27) Nonresidents or part-year residents: For each column, add Lines 14 through 16. (Schedule NR, Line 51)	17 _____ .00	17 _____ .00
18 Illinois net loss deduction. See Instructions. (IL-1041, Line 30)	18 _____ .00	
19 Income after Illinois net loss deduction. See instructions. Column A: Subtract Column A, Line 18 from Column A, Line 17. Column B: Enter the amount from Column B, Line 17.	19 _____ .00	19 _____ .00
20 If Column B, Line 19 is negative: enter zero in Column B, Line 20, and enter in Column A, Line 20, the result of adding Column B, Line 19, plus Column A, Line 19. If Column A, Line 20, is also negative do not use this schedule. If Column B, Line 19 is positive or zero: enter Column A, Line 19, on Column A, Line 20, and enter Column B, Line 19, on Column B, Line 20. If Column A, Line 20, is negative or zero, do not use this schedule. See instr.	20 _____ .00	20 _____ .00
21 Standard Exemption. See Instructions. (IL-1041, Line 31)	21 _____ .00	21 _____ .00
22 Net Income. Subtract Line 21 from Line 20. If negative, enter zero.	22 _____ .00	22 _____ .00
23 Tax. Column A: Multiply Line 22 by 3.75% (.0375). Column B: Multiply Line 22 by 4.95% (.0495).	23 _____ .00	23 _____ .00
24 Add Columns A and B, Line 23, and enter the total here and on your Form IL-1041, Line 42.		24 _____ .00

