

Step 1: Identify your partnership or S corporation

- 1** Check your business type partnership S corporation **3** _____ - _____
 Enter your federal employer identification number (FEIN).
2 _____ **4** Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." _____
 Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

Step 2: Identify your partner or shareholder

- 5** _____ **7** _____
 Name Social Security number or FEIN
6 _____ **8** _____
 Mailing address Share (%)

 City State ZIP **9a** Check the appropriate box. See instructions.
 individual corporation trust
 partnership S corporation estate
9b To be completed by the recipient on Line 5 only.
 I am a: grantor trust disregarded entity
 and the amounts on this Schedule will be reported by:
 Name: _____
 SSN or FEIN: _____

Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss

	A	B
	Member's share (See instructions.)	Member's share allocable to Illinois
10 Interest	10 _____	_____
11 Dividends	11 _____	_____
12 Rental income	12 _____	_____
13 Patent royalties	13 _____	_____
14 Copyright royalties	14 _____	_____
15 Other royalty income	15 _____	_____
16 Capital gain or loss from real property	16 _____	_____
17 Capital gain or loss from tangible personal property	17 _____	_____
18 Capital gain or loss from intangible personal property	18 _____	_____
19 Other income and expense _____	19 _____	_____
Specify		

Step 4: Figure your partner's or shareholder's share of your business income or loss

	A	B
	Member's share from U.S. Schedule K-1, less nonbusiness income	Member's share apportioned to Illinois
20 Ordinary income or loss from trade or business activity	20 _____	_____
21 Net income or loss from rental real estate activities	21 _____	_____
22 Net income or loss from other rental activities	22 _____	_____
23 Interest	23 _____	_____
24 Dividends	24 _____	_____
25 Royalties	25 _____	_____
26 Net short-term capital gain or loss	26 _____	_____
27 Net long-term capital gain or loss. Total for year.	27 _____	_____
28 Unrecaptured Section 1250 gain	28 _____	_____
29 Guaranteed payments to partner (U.S. Form 1065 only)	29 _____	_____
30 Net Section 1231 gain or loss (other than casualty or theft). Total for year.	30 _____	_____
31 Other income and expense _____	31 _____	_____
Specify		



Enter the partner's or shareholder's identification number from Line 7.

Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

K-1-P Recipient: Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

	A Member's share from Form IL-1065 or IL-1120-ST	B Member's share apportioned or allocated to Illinois
Additions		
32 Federally tax-exempt interest income	32 _____	_____
33 Illinois replacement tax and surcharge deducted	33 _____	_____
34 Illinois Special Depreciation addition	34 _____	_____
35 Related-Party Expenses addition	35 _____	_____
36 Distributive share of additions	36 _____	_____
37 Other additions (from Illinois Schedule M for businesses)	37 _____	_____
Subtractions		
38 a Interest from U.S. Treasury obligations (business income)	38a _____	_____
b Interest from U.S. Treasury obligations (nonbusiness income)	38b _____	_____
39 River Edge Redevelopment Zone Dividend Subtraction	39 _____	_____
40 High Impact Business Dividend subtraction	40 _____	_____
41 Contribution subtraction (Form IL-1120-ST filers only)	41 _____	_____
42 Interest subtraction - River Edge Redevelopment Zone (Form IL-1120-ST financial organizations only)	42 _____	_____
43 Interest subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only)	43 _____	_____
44 Illinois Special Depreciation subtraction	44 _____	_____
45 Related-Party Expenses subtraction	45 _____	_____
46 Distributive share of subtractions	46 _____	_____
47 Other subtractions (from Illinois Schedule M for businesses)	47 _____	_____

Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts

	A Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST)	B Member's share apportioned or allocated to Illinois
48 Section 1245 and 1250 gain	48 _____	_____
49 Section 1231 gain	49 _____	_____
50 Section 1231 gain less casualty and theft gain. See instructions.	50 _____	_____
51 Capital gain	51 _____	_____

Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding payments and federal income subject to surcharge

52 Illinois credits	Member's or nonresident member's share from Illinois tax return	53 Recapture	Member's or nonresident member's share from Illinois tax return
a Film Production Services Tax Credit	52a _____	a Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	53a _____
b Enterprise Zone Investment Credit	52b _____	b Replacement Tax Investment Credit recapture	53b _____
c Tax Credit for Affordable Housing Donations	52c _____	c Angel Investment Credit recapture	53c _____
d EDGE Tax Credit	52d _____	54 Pass-through withholding payment (See instructions before completing.)	54 _____
e Research and Development Credit	52e _____	55 Federal income attributable to transactions subject to the Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	55 _____
f Ex-Felons Jobs Credit	52f _____		
g Student-Assistance Contribution Credit	52g _____		
h Angel Investment Credit	52h _____		
i New Markets Credit	52i _____		
j River Edge Historic Preservation Credit	52j _____		
k Live Theater Production Credit	52k _____		
l Hospital Credit	52l _____		
m Other Credits	52m _____		
n Replacement Tax Investment Credits. See instructions.	52n _____		

