

Step 3: Figure your base income or loss



A
Beneficiaries

B
Fiduciary

12 Enter the amount of your income or loss from Line 11.		12 _____	.00
13 August 1, 1969, valuation limitation amount. Attach Schedule F.	13a _____	.00	13b _____
14 Payments from certain retirement plans. See instructions.	14a _____	.00	14b _____
15 Interest income from U.S. Treasury and other exempt federal obligations.	15a _____	.00	15b _____
16 Retirement payments to retired partners.	16a _____	.00	16b _____
17 River Edge Redevelopment Zone Dividend subtraction. Attach Schedule 1299-B.	17a _____	.00	17b _____
18 High Impact Business Dividend subtraction. Attach Schedule 1299-B.	18a _____	.00	18b _____
19 Contributions to certain job training projects. See instructions.	19a _____	.00	19b _____
20 Illinois Special Depreciation subtraction. Attach Form IL-4562.	20a _____	.00	20b _____
21 Related-party expenses subtraction. Attach Schedule 80/20.	21a _____	.00	21b _____
22 Distributive share of subtractions. Attach Schedule(s) K-1-P or K-1-T.	22a _____	.00	22b _____
23 ESBT loss amount. See instructions.	23a _____		23b _____
24 Other subtractions. Attach Illinois Schedule M (for businesses).	24a _____	.00	24b _____
25 Total subtractions. Add Column B, Lines 13b through 24b. Report Column A, Lines 13a through 24a, on Schedule K-1-T, Step 5.			25 _____
26 Base income or loss. Subtract Line 25 from Line 12.			26 _____



If you are a nonresident of Illinois, complete Schedule NR; otherwise go to Step 4.

Step 4: Figure your net income

27 Base income or net loss. Residents only: Enter the amount from Line 26. Nonresidents only: Enter the amount from Schedule NR, Line 51.		27 _____	.00
28 Discharge of indebtedness adjustment. Attach federal Form 982. See instructions.		28 _____	.00
29 Adjusted base income or net loss. Add Lines 27 and 28.		29 _____	.00
30 Illinois net loss deduction. Attach Schedule NLD. If Line 29 is zero or a negative amount, enter "0."	30 _____	.00	
31 Standard exemption. Residents only: See instructions before completing. Nonresidents only: Enter the amount from Schedule NR, Line 54.	31 _____	.00	
32 Add Lines 30 and 31.		32 _____	.00
33 Net Income. Subtract Line 32 from Line 29. If the amount is negative, enter "0."		33 _____	.00

Step 5: Figure your net replacement tax — For trusts only, estates go to Step 6

34 Replacement tax. Multiply Line 33 by 1.5% (.015).		34 _____	.00
35 Recapture of investment credits. Attach Schedule 4255.		35 _____	.00
36 Replacement tax before credits. Add Lines 34 and 35.		36 _____	.00
37 Replacement tax credit for income tax paid to another state while an Illinois resident. Attach Schedule CR and U.S. Form 1041, Page 1 and Line 11 breakdown.	37 _____	.00	
38 Investment credits. Attach Form IL-477.	38 _____	.00	
39 Total credits. Add Lines 37 and 38.		39 _____	.00
40 Net replacement tax. Subtract Line 39 from Line 36. If the amount is negative, enter "0."		40 _____	.00

Step 6: Figure your net income tax — For trusts and estates



41	Enter the amount of your net income from Line 33.	41	_____	.00
42	Income tax. Multiply Line 41 by 4.95% (.0495)	42	_____	.00
43	Recapture of investment credits. Attach Schedule 4255.	43	_____	.00
44	Income tax before credits. Add Lines 42 and 43.	44	_____	.00
45	Income tax credit for income tax paid to another state while an Illinois resident. Attach Schedule CR and U.S. Form 1041, Page 1 and Line 11 breakdown.	45	_____	.00
46	Income tax credits. Attach Schedule 1299-D.	46	_____	.00
47	Total credits. Add Lines 45 and 46.	47	_____	.00
48	Net income tax. Subtract Line 47 from Line 44. If the amount is negative, enter "0."	48	_____	.00

Step 7: Figure your refund or balance due

49	Trusts only: net replacement tax from Line 40.	49	_____	.00
50	Net income tax from Line 48.	50	_____	.00
51	Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	51	_____	.00
52	Pass-through withholding you owe on behalf of your members. Enter the amount from Schedule D, Section A, Line 7. See Instructions. Attach Schedule D.	52	_____	.00
53	Total net income and replacement taxes, surcharge, and pass-through withholding you owe. Add Lines 49, 50, 51, and 52.	53	_____	.00
54	Payments. See instructions.			
	a Credits and payments made before the original tax due date.	54a	_____	.00
	b Pass-through withholding reported to you on Schedule(s) K-1-P or K-1-T. Attach Schedule(s) K-1-P or K-1-T.	54b	_____	.00
	c Illinois Income Tax withheld. Attach all W-2, W-2G, and 1099 forms.	54c	_____	.00
55	Total payments. Add Lines 54a through 54c.	55	_____	.00
56	Overpayment. If Line 55 is greater than Line 53, subtract Line 53 from Line 55.	56	_____	.00
57	Amount to be credited forward . See instructions.	57	_____	.00
58	Refund. Subtract Line 57 from Line 56. This is the amount to be refunded.	58	_____	.00

59 Complete to direct deposit your refund

Routing Number	<input type="checkbox"/> Checking or <input type="checkbox"/> Savings
Account Number	

60 Tax Due. If Line 53 is greater than Line 55, subtract Line 55 from Line 53. This is the amount you owe. **60** _____ **.00**

▶ If you owe tax on Line 60, complete a payment voucher, Form IL-1041-V. Write your FEIN, tax year ending, and "IL-1041-V" on your check or money order and make it payable to "Illinois Department of Revenue." Attach your voucher and payment 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 8: Sign below - 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.

Sign Here	Signature of fiduciary	Date (mm/dd/yyyy)	Title	Phone ()	<input type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step.
	Paid Preparer Use Only	Print/Type paid preparer's name	Paid preparer's signature	Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed
	Firm's name ▶			Firm's FEIN ▶	
	Firm's address ▶			Firm's phone ▶ ()	

▶ If a payment is **not** enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19009, Springfield, IL 62794-9009**

▶ If a payment is enclosed, mail this return to: **Illinois Department of Revenue, P.O. Box 19053, Springfield, IL 62794-9053**



Illinois Department of Revenue
2018 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)

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 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 nonresident estate 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 partnership and S corporation 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 nonresident trust members. See instructions. **5** _____

6 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. **6** _____

7 Add Line 2 through Line 6. 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. **7** _____

▶ 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	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 amount
1	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
2	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
3	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
4	Name _____ C/O _____ Address 1 _____ Address 2 _____ City _____ State _____ Zip _____	_____	_____	_____	_____	_____	_____
5	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.
Schedule D back (R-12/18)

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.