



Illinois Department of Revenue

2013 IL-1041-X

For tax years ending on or after December 31, 2013

Amended Fiduciary Income and Replacement Tax Return

Indicate what tax year you are amending: Tax year beginning month day year, ending month day year

Write the amount you are paying.



If you are filing an amended return for tax years ending **before December 31, 2013**, you cannot use this form. For prior years, use the amended return form for that year.

\$

Step 1: Identify your fiduciary

A Check the box that identifies your fiduciary. ☐ Trust ☐ Estate

B Write your complete legal business name.

If you have a name change, check this box. ☐

Name: _____

C Write your mailing address.

If you have an address change, check this box. ☐

C/O: _____

Mailing address: _____

City: _____ State: _____ ZIP: _____

D 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

Write the finalization date _____ **Attach** federal finalization.

E Check this box if you are filing this form **only** to report an increased net loss on Line 29, Column B. ☐

F Write your federal employer identification no. (FEIN). _____

G Check the box if you are an

☐ Electing small business trust (ESBT)

☐ Individual bankruptcy estate

H Check this box if you are not an Illinois resident and attach Illinois Schedule NR. ☐

I Check this box if Schedule 1299-D is attached. ☐

J Check this box if Schedule I is attached. ☐

K Check this box if you attached Form IL-4562. ☐

L Check this box if you attached Schedule M. ☐

M Check this box if Schedule 80/20 is attached. ☐

N If you have completed federal Form 8886, check this box 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. ☐

Step 2: Explain the changes on this return

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

Step 3: Figure your income or loss

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

	A As most recently reported or adjusted		B Corrected amount	
	Beneficiaries	Fiduciary	Beneficiaries	Fiduciary
12 Write the amounts from Line 11.	12	.00	12	.00

Step 4: Figure your base income or loss

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

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

Step 5: Figure your net income

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

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

34 Replacement tax. Multiply Line 33 by 1.5% (.015).	34	.00	34	.00
35 Recapture of investment credits (Schedule 4255) .	35	.00	35	.00
36 Replacement tax before investment credits. Add Lines 34 and 35.	36	.00	36	.00
37 Investment credits (Form IL-477) .	37	.00	37	.00
38 Net replacement tax. Subtract Line 37 from Line 36. If negative, write "0".	38	.00	38	.00

	A As most recently reported or adjusted Fiduciary	B Corrected amount Fiduciary
39 Write the amounts of net income from Line 33.	39 _____ .00	39 _____ .00
Step 7: Figure your net income tax — For trusts and estates		
40 Income tax. Multiply Line 39 by 5% (.05).	40 _____ .00	40 _____ .00
41 Recapture of investment credits (Schedule 4255).	41 _____ .00	41 _____ .00
42 Income tax before credits. Add Lines 40 and 41.	42 _____ .00	42 _____ .00
43 Credit for income tax paid to another state while an Illinois resident (Schedule CR).	43 _____ .00	43 _____ .00
44 Income tax credits (Schedule 1299-D).	44 _____ .00	44 _____ .00
45 Total credits. Add Lines 43 and 44.	45 _____ .00	45 _____ .00
46 Net income tax. Subtract Line 45 from Line 42. If negative, write "0."	46 _____ .00	46 _____ .00

Step 8: Figure your refund or balance due

47 Trusts only: net replacement tax from Line 38.	47 _____ .00	47 _____ .00
48 Net income tax from Line 46.	48 _____ .00	48 _____ .00
49 Compassionate Use of Medical Cannabis Pilot Program Act Surcharge. See instructions.	49 _____ .00	49 _____ .00
50 Total net income and replacement taxes and surcharge. Add Lines 47, 48, and 49.	50 _____ .00	50 _____ .00
51 Payments		
a Illinois Income Tax withheld (Form(s) W-2 or W-2G).	51a _____ .00	
b Credit from prior year overpayment.	51b _____ .00	
c Form IL-505-B (extension) payment.	51c _____ .00	
d Pass-through entity payments (Schedule(s) K-1-P or K-1-T).	51d _____ .00	
52 Total payments. Add Lines 51a through 51d.		52 _____ .00
53 Tax paid with original return (do not include penalties and interest).		53 _____ .00
54 Subsequent tax payments made since the original return.		54 _____ .00
55 Total tax paid. Add Lines 52, 53, and 54.		55 _____ .00
56 Total amount previously refunded and/or credited for the year being amended, whether or not you received the overpayment.		56 _____ .00
57 Net tax paid. Subtract Line 56 from Line 55.		57 _____ .00
58 Refund. If Line 57 is greater than Line 50, subtract Line 50 from Line 57.		58 _____ .00
59 Tax due. If Line 50 is greater than Line 57, subtract Line 57 from Line 50.		59 _____ .00
60 Penalty (See instructions.)		60 _____ .00
61 Interest (See instructions.)		61 _____ .00
62 Total balance due. Add Lines 59 through 61.		62 _____ .00

► If you owe tax on Line 62, 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. ◀



Write 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

Signature of preparer _____ Date _____ Preparer's Social Security number or firm's FEIN _____

Check this box if we may discuss this return with the preparer shown in this step. <input type="checkbox"/>

Preparer's firm name (or yours, if self-employed) _____ Address _____ (_____) _____
Phone

► Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016 ◀



Illinois Department of Revenue
Schedule D Beneficiary Information

Attach to your Form IL-1041.

Year ending

Month Year

IL Attachment no. 1

Write your name as shown on your Form IL-1041. Write your federal employer identification number (FEIN).

Step 1: Provide the following information

- 1

Write the amount from your Form IL-1041, Line 27.

1
- 2

Write the apportionment factor from your Form IL-1041, Schedule NR, Step 6, Line 3.

2

Step 2: Identify your beneficiaries. Attach additional sheets if necessary.

A	B	C	D	E	F	G
Name and Address	SSN or FEIN	Beneficiary type (See instructions.)	Beneficiary's amount of base income or loss (See instr.)	Check the box if the beneficiary is an Illinois nonresident	Pass-through entity payment amount (See instr.)	Excluded from pass-through entity payments (See instr.)
1				<input type="checkbox"/>		
2				<input type="checkbox"/>		
3				<input type="checkbox"/>		
4				<input type="checkbox"/>		
5				<input type="checkbox"/>		
6				<input type="checkbox"/>		

- 7

Add the amounts shown in Column D for nonresident beneficiaries for which you have entered a check mark in Column E. Write the total here. (See instructions.)

7