



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

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

STOP If you are filing an amended return for tax years ending **before December 31, 2015**, you cannot use this form. For prior years, use the amended return form for that year.

Enter the amount you are paying.

\$ _____

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.

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

Step 3: Figure your income or loss

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



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

Step 4: Figure your base income or loss

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

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

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 _____	34 _____
35 Recapture of investment credits. Attach Schedule 4255.	35 _____	35 _____
36 Replacement tax before credits. Add Lines 34 and 35.	36 _____	36 _____
37 Replacement tax credit for income tax paid to another state while an Illinois resident. Attach Schedule CR.	37 _____	37 _____
38 Investment credits. Attach Form IL-477.	38 _____	38 _____
39 Total credits. Add Lines 37 and 38.	39 _____	39 _____
40 Net replacement tax. Subtract Line 39 from Line 36. If negative, enter "0."	40 _____	40 _____

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

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

Step 8: Figure your refund or balance due

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