



To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST

Month _____ Year _____

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.**IL Attachment No. 12****Step 1: Identify your partnership or S corporation**

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

Step 2: Identify your partner or shareholder

- 5 _____
Name
- 6 _____
Mailing address
- City _____ State _____ ZIP _____
- 7 _____
Social Security number or FEIN
- 8 _____
Share (%)
- 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 _____ Specify _____	19 _____	_____

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 _____ Specify _____	31 _____	_____

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

	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

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