



Illinois Department of Revenue Schedule K-1-T

To be completed by trusts or estates filing Form IL-1041

Beneficiaries receiving Schedule K-1-T should attach this form to their Illinois Tax Return

Beneficiary's Share of Income and Deductions

Year ending

Month Year

IL Attachment No. 13

Step 1: Identify your trust or estate

1 Check the appropriate box ☐ trust ☐ estate

2 Enter your name as shown on your Form IL-1041.

3 Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Step 6, Line 3, of Schedule NR, Form IL-1041; otherwise, enter "1."

Step 2: Identify your beneficiary

5 Name

7 Social Security number or FEIN

6 Mailing address

8a Check the appropriate box. See instructions.

☐ individual ☐ corporation ☐ trust
☐ partnership ☐ S corporation ☐ estate

8b 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 beneficiary's share of your nonbusiness income or loss

	A Beneficiary's share (see instructions)	B Illinois share
9 Interest	9	
10 Dividends	10	
11 Rental income	11	
12 Patent royalties	12	
13 Copyright royalties	13	
14 Other royalty income	14	
15 Capital gain or loss from real property	15	
16 Capital gain or loss from tangible personal property	16	
17 Capital gain or loss from intangible personal property	17	
18 Other income and expense	18	
Specify		

Step 4: Figure your beneficiary's share of your business income or loss (See instructions.)

	A Beneficiary's share from U.S. Schedule K-1, less nonbusiness income	B Illinois share
19 Interest	19	
20 Dividends	20	
21 Net short-term capital gain or loss	21	
22 Net long-term capital gain or loss (total for year)	22	
23 Annuities, royalties, and other nonpassive income or loss before directly apportioned deductions	23	
24 Directly apportioned deductions — Depreciation, depletion, and amortization	24	
25 Total annuities, royalties, and other nonpassive income or loss. Subtract Column A, Line 24 from Line 23. See Instructions.	25	
26 Trade or business, rental real estate, and other rental income or loss before directly apportioned deductions	26	
27 Directly apportioned deductions — Depreciation, depletion, and amortization	27	
28 Total trade or business, rental real estate, and other rental income or loss. Subtract Column A, Line 27 from Line 26.	28	
29 Other income and expense	29	
Specify		



Enter the beneficiary's identification number from Line 7.

Step 5: Figure your beneficiary's share of your Illinois additions and subtractions

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

	A	B
	Beneficiary's share from Form IL-1041	Illinois share
Additions		
30 Federally tax-exempt interest income	30 _____	_____
31 Illinois income and replacement tax and surcharge deducted	31 _____	_____
32 Illinois Special Depreciation addition	32 _____	_____
33 Related-Party Expenses addition	33 _____	_____
34 Distributive share of additions	34 _____	_____
35 Other additions from Illinois Schedule M (for businesses)	35 _____	_____
Subtractions		
36 a Interest from U.S. Treasury obligations included as business income	36a _____	_____
b Interest from U.S. Treasury obligations included as nonbusiness income	36b _____	_____
37 Payment from certain retirement plans	37 _____	_____
38 Retirement payments to retired partners	38 _____	_____
39 River Edge Redevelopment Zone Dividend Subtraction	39 _____	_____
40 High Impact Business within a Foreign Trade Zone Dividend Subtraction	40 _____	_____
41 Contributions to certain job training projects	41 _____	_____
42 Illinois Special Depreciation subtraction	42 _____	_____
43 Related-Party Expenses subtraction	43 _____	_____
44 Distributive share of subtractions	44 _____	_____
45 Other subtractions from Illinois Schedule M (for businesses)	45 _____	_____

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

	A	B
	Beneficiary's share from Illinois Schedule F (Form IL-1041)	Illinois share
46 Section 1245 and 1250 gain	46 _____	_____
47 Section 1231 gain	47 _____	_____
48 Capital gain	48 _____	_____

Step 7: Figure your beneficiary's share of pass-through withholding payments and federal income subject to surcharge

49 Pass-through withholding payments made on behalf of your nonresident beneficiary. (See instructions before completing.)	49 _____
50 Federal income attributable to transactions subject to the Compassionate Use of Medical Cannabis Pilot Program Act surcharge. See instructions.	50 _____

