



# Illinois Department of Revenue Form IL-1000

# Pass-through Entity Payment Income Tax Return

If this return is not for calendar year 2008, write your fiscal tax year here.

Tax year beginning \_\_\_\_/\_\_\_\_/2008, ending \_\_\_\_/\_\_\_\_/20\_\_

Write the amount you are paying.  
\$ \_\_\_\_\_

## Read this information first:

You must file Form IL-1000 if the following apply to you:

- you are a subchapter S corporation, partnership, or a fiduciary with an Illinois filing obligation, and
- you have business income distributable to Illinois nonresident partners, shareholders, or beneficiaries who are not included on Form IL-1023-C, Illinois Composite Income and Replacement Tax Return, or
- you have business income distributable to Illinois nonresident partners, shareholders, or beneficiaries who have not provided you with Form 1000-E, Certificate of Exemption for Pass-through Entity Payments.

**If you are an investment partnership** as defined in the Illinois Income Tax Act, Section 1501(a)(11.5), you should not file Form IL-1000.

**Note** Do not file Form IL-1000 if all of your nonresident partners, shareholders, and beneficiaries:

- are included on a Form IL-1023-C,
- provided you with Form 1000-E, or
- are exempt organizations.

## Step 1: Identify your partnership, S corporation, or trust

**A** Write your business name and mailing address.

If your address has changed or is different than the mailing address on your Form IL-1120-ST or IL-1065, check the box.

Name of organization \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

**B** Write your federal employer identification number (FEIN).

\_\_\_\_\_ - \_\_\_\_\_ 5 5 5

**C** Check your entity type:

Partnership  S corporation  Trust

## Step 2: Figure your payment amount

- |   |  |   |       |
|---|--|---|-------|
| 1 | Write your total amount of business income apportioned to Illinois (cannot be less than zero).   | 1 | _____ |
|   | <b>Lines 2 through 5</b> , write the percentage of business income that is distributable to partners, shareholders, or beneficiaries subject to Illinois Income Tax. (See instructions.) |   |       |
| 2 | Nonresident individuals and estates _____ x amount on Line 1 = _____ x .03 =   | 2 | _____ |
| 3 | Partnerships/S corporations _____ x amount on Line 1 = _____ x .015 =  | 3 | _____ |
| 4 | Nonresident trusts _____ x amount on Line 1 = _____ x .045 =   | 4 | _____ |
| 5 | Corporations _____ x amount on Line 1 = _____ x .073 =   | 5 | _____ |
| 6 | Add Lines 2 through 5.   | 6 | _____ |
| 7 | Write any pass-through entity payment reported to you on Schedule K-1-P or K-1-T that you choose to apply toward your pass-through entity payment obligations. See instructions.         | 7 | _____ |
| 8 | Subtract Line 7 from Line 6. This is your pass-through entity payment amount.  | 8 | _____ |

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 partner, authorized officer, or fiduciary      Date / \_\_\_\_ / \_\_\_\_      Title      (\_\_\_\_) \_\_\_\_\_  
Phone

\_\_\_\_\_  
Signature of preparer      Date / \_\_\_\_ / \_\_\_\_      Preparer's Social Security number or firm's FEIN

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

▶ **Mail this return to: Illinois Department of Revenue, P.O. Box 19017, Springfield, IL 62794-9017** ◀

Attach your payment here.



# Form IL-1000 Instructions

## General Information

### What is the purpose of Form IL-1000?

Form IL-1000, Pass-through Entity Payment Income Tax Return, is used to report and pay the required tax on behalf of nonresident partners, shareholders, and beneficiaries that receive business income from partnerships, subchapter S corporations, and trusts.

### When should I file and pay?

You must file your completed form and pay any tentative tax amount you owe by the original due date of your tax return, without regard for any extended due date.

All dates refer to the months following the close of the taxable year.

For	Due date
• subchapter S corporations	the 15th day of the 3rd month
• partnerships and fiduciaries	the 15th day of the 4th month

### What are the penalties and interest?

**Penalties** — You will owe

- a **late-filing penalty** if you do not file a processable return by the original due date of your entity's tax return;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- a **bad check penalty** if your remittance is not honored by your financial institution.

**Interest** is calculated on tax from the day after the original due date of your return through the date you pay the tax.

We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

### What if I need additional forms or assistance?

*If you need additional forms,*

- visit our web site at [tax.illinois.gov](http://tax.illinois.gov);
- call our 24-hour Forms Order Line at **1 800 356-6302**; or
- write to us at P.O. Box 19010, Springfield, Illinois 62794-9010.

*If you need additional assistance,*

- visit our web site at [tax.illinois.gov](http://tax.illinois.gov);
- call our Taxpayer Assistance Division, at **1 800 732-8866 or 217 782-3336**;
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**; or
- write to us at P.O. Box 19044, Springfield, Illinois 62794-9044.

Our office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

## Specific Instructions

### Step 1 — Identify your partnership, S corporation, or trust.

**Lines A through C** — Follow the instructions on the form.

### Step 2 — Figure your payment amount.

**Line 1** — Write your total amount of business income apportioned to Illinois. This line cannot be less than zero.

**Partnerships and S corporations:** Use the following equation to figure the amount for Line 1.

Form IL-1065 filers: Add Lines 26 and 27, and subtract Line 21. Multiply the result by Line 43, then add Lines 44 and 46.

Form IL-1120-ST filers: Subtract Line 20 from Line 24. Multiply the result by Line 43, then add Lines 44, and 46.

If you did not complete Step 6, write the total of Lines 26, 27, and 36, minus Line 21 (Form IL-1065) or Lines 24 and 36, minus Line 20 (Form IL-1120-ST).

**Trusts:** Add the amounts from your nonresident beneficiaries' Schedules K-1-T, Column B, Lines 19 through 29 plus any business items in Column B, Lines 30 through 46, and write the result on Line 1.

**Lines 2 through 5** — These lines show you how to figure the correct amount of pass-through entity payments based on the classification of your partners, shareholders, or beneficiaries. For each Line, 2 through 5, fill in the blanks by completing each line horizontally as an equation.

**Note** Do not include income distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are not required.

**Line 2** — Figure the percentage of the amount on Line 1 that is distributable to nonresident individuals or estates. Write the percentage as a decimal on the appropriate line.

Multiply the decimal by the amount on Line 1 and write the result on the next line in the equation.

Multiply the result by 3 percent (.03) and write the amount on Line 2. This is the total payment required for nonresident individuals or estate.

**Line 3** — Figure the percentage of the amount on Line 1 that is distributable to partnerships and S corporations. Write the percentage as a decimal on the appropriate line.

Multiply the decimal by the amount on Line 1 and write the result on the next line in the equation.

Multiply the result by 1.5 percent (.015) and write the amount on Line 3. This is the total payment required for partnerships and S corporations.

**Line 4** — Figure the percentage of the amount on Line 1 that is distributable to nonresident trusts. Write the percentage as a decimal on the appropriate line.

Multiply the decimal by the amount on Line 1 and write the result on the next line in the equation.

Multiply the result by 4.5 percent (.045) and write the amount on Line 4. This is the total payment required for nonresident trusts.

**Line 5** — Figure the percentage of the amount on Line 1 that is distributable to corporations (excluding S corporations). Write the percentage as a decimal on the appropriate line.

Multiply the decimal by the amount on Line 1 and write the result on the next line in the equation.

Multiply the result by 7.3 percent (.073) and write the amount on Line 5. This is the total payment required for corporations (excluding S corporations).

**Line 6** — Add Lines 2 through 5 and write the result here. This is the total pass-through entity payment you are required to remit to the department.

**Line 7** — If you are a partner, shareholder, or beneficiary who has been informed that pass-through entity payments have been made on your behalf, you may make the election to use the payment amounts as credit toward the pass-through entity payments you are required to make on Form IL-1000.

Write the amount of credit that you wish to use. Your credit amount cannot be greater than the pass-through payment figured on Line 6. Attach any Schedules K-1-P or K-1-T showing the amount of pass-through entity payments made on your behalf.

**Note** You may not claim a credit on this line for any amount you claimed as a credit on your original or amended Illinois Income Tax return.

If you have more credit available than is needed to meet your pass-through payment obligation, you may take a credit for the remainder of the pass-through entity payment made on your behalf on your annual Illinois Income Tax return, and claim any overpayment.

**Line 8** — Follow the instructions on the form. Pay the amount shown on Line 8 with your Form IL-1000.