



Illinois Department of Revenue
2009 Form IL-1000

**Pass-through Entity Payment
 Income Tax Return**

If this return is not for calendar year 2009, write your fiscal tax year here.

Tax year beginning ____/____/2009, 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.

Check the box if your address has changed or is different than the mailing address on your Form IL-1120-ST or IL-1065, or if this is your first return.

 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). Lines 2 through 5 , write the amount of Illinois business income that is distributable to nonresident partners, shareholders, or beneficiaries. (See instructions.)	1	_____ .00
2	Nonresident individuals and estates share of the amount on Line 1 = _____ x .03 =	2	_____ .00
3	Partnerships/S corporations share of the amount on Line 1 = _____ x .015 =	3	_____ .00
4	Nonresident trusts share of the amount on Line 1 = _____ x .045 =	4	_____ .00
5	Corporations share of the amount on Line 1 = _____ x .073 =	5	_____ .00
6	Add Lines 2 through 5.	6	_____ .00
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. Attach Schedules K-1-P and K-1-T.	7	_____ .00
8	Subtract Line 7 from Line 6. This is your pass-through entity payment amount.	8	_____ .00

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** ◀

NS DR _____



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 tax 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;
- 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;
- 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: Add the amounts from your nonresident partners' or shareholders' Schedule K-1-P, Column B, Lines 20 through 31, plus any business items in Column B, Lines 32 through 48, and write the result on Line 1.

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 47, and write the result on Line 1.

Lines 2 through 5 — On each Line 2 through 5, write the amount of Illinois business income from Line 1 that is distributable to partners, shareholders, or beneficiaries for whom pass-through entity payments are being made, and multiply that amount by the tax rate applicable to the type of partner, shareholder, or beneficiary included on that line.

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

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.

