

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, 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
• 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 D — 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 2a through 5a — On each Line 2a through 5a, 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.

Write the result on Lines 2 through 5.

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 Schedule(s) 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 — Write the the total amount of prepayments you made on Form IL-1000-P, Prepayments for Pass-through Entity Payment Voucher.

Lines 9 and 10 — Follow the instructions on the form. Pay the amount shown on Line 10 with your Form IL-1000.

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