Illinois Department of Revenue

Form IL-1000-E

Certificate of Exemption for Pass-through Entity Payments

Read this information first

Owners:
Form IL-1000-E, Certificate of Exemption for Pass-through Entity Payments, should be completed by any owner (partner, shareholder, or beneficiary) that elects to make their own tax payments on business income from a pass-through entity (partnership, S corporation, or trust). **Individuals may not make the exemption election.**

Pass-through entities:
In order to accept Form IL-1000-E, make sure that the certificate is completed and signed by the owner, officer, fiduciary, or authorized representative. Keep the certificates in your files. **Do not send them to us unless we specifically request them from you.**

In the event that we notify you that the certificate has been revoked, the certificate remains valid for 60 days after the date of notification, and you must then begin withholding for business income distributable to the owner.

If the certificate has been revoked, you may not accept another certificate from the owner until we notify you.

Specific information for both owners and pass-through entities:
Form IL-1000-E must only be completed, signed, and submitted once to the pass-through entity. It does not need to be resubmitted on an annual basis. **Do not send Form IL-1000-E to us unless we specifically request it from you.**

Step 1: Identify the pass-through entity

The pass-through entity must keep this certificate.

Name

Mailing address

City State ZIP

( ) Phone number

Federal employer identification number (FEIN)

___ ___ - ___ ___ ___ ___ ___ ___ ___

Step 2: Identify the owner (partner, shareholder, or beneficiary)

Name

Mailing address

City State ZIP

( ) Phone number

Federal employer identification number (FEIN)

___ ___ - ___ ___ ___ ___ ___ ___ ___

Check the box to indicate your business type:

- ☐ Corporation
- ☐ Subchapter S corporation
- ☐ Partnership
- ☐ Trust
- ☐ Estate

Step 3: Sign below

I certify that the owner indicated in Step 2 will file all Illinois income tax returns and make timely payment of all Illinois income taxes due, and that it is subject to personal jurisdiction of the State of Illinois for purposes of the collection of income taxes due with respect to income from the partnership, corporation or trust indicated in Step 1 of this certificate.

Signature of owner, officer, fiduciary, or authorized representative

Date

Printed Name

Title

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.