**Section 2000.100 Prescribed Return**

All persons required by Section 6(c) of the Illinois Estate and Generation-Skipping Transfer Tax Act [35 ILCS 405/6(c)] to file a return pursuant to the Illinois Estate and Generation-Skipping Transfer Tax shall file a return. The Attorney General shall provide a form for the return, but other forms that contain the information prescribed in this Section will also be accepted. An acceptable form must contain the following information:

a) Decedent's name;

b) Date of death;

c) Decedent's complete address;

d) Decedent's Social Security Number;

e) Name of Illinois county in which decedent resided or, if non-resident, Illinois county in which the greatest value of property is located;

f) Name of personal representative or person filing return;

g) Complete address and telephone number of personal representative or person filing return;

h) Name of preparer of return;

i) Complete address and telephone number of preparer of return;

j) Statement of whether a federal estate tax return is required to be filed and, if so, a copy of the federal return shall be attached to the Illinois return; if not, an itemized schedule of all assets, wherever located, in the form described in Section 2000.110, shall be attached;

k) Statement of whether the decedent was an Illinois resident, a non-resident or a nonresident not a citizen, and the year domicile was established;

l) Statement of the due date of the return, any extension of the due date of the federal estate tax return, and, if extended, a copy of the federal return extension request;

m) A certification that the return, and all accompanying schedules and attachments, are true and correct and that any copies of the federal return and its attachments are true and correct copies of the originals;

n) Signature, title and date of signature of the personal representative;

o) Signature and date of signature of the preparer;

p) A statement of the total amount of Illinois estate tax due, which is an amount equal to the maximum tax credit calculable from the federal state death tax credit table in effect on December 31, 2001 (26 U.S.C. 2011(b)(1) (2002));

q) A statement of taxes that were paid to other states and that would have qualified for the federal state death tax credit as of December 31, 2001 in accordance with subsection (p);

r) A statement of the net tax remaining after deduction of qualifying taxes paid to other states;

s) A statement of the gross estate value for estate tax purposes of assets having taxable situs in Illinois;

t) A statement of the gross estate assets' value for federal estate tax purposes wherever located;

u) A statement of the percentage of Illinois situs assets to gross estate assets;

v) A statement as to the amount of tax attributable to Illinois as determined by multiplying the total amount of Illinois estate tax due by the percentage of the Illinois situs assets to gross estate assets;

w) A statement of the maximum allowable credit for State taxes pursuant to section 2604 of the Internal Revenue Code (26 U.S.C. 2604, Generation-Skipping Transfer Tax provisions). If any such credit is allowable, the federal Generation-Skipping Transfer Tax return with computations shall be attached;

x) A statement of any allowable Generation-Skipping Transfer Tax credit for tax paid to other states;

y) A statement of the difference between the total Generation-Skipping Transfer Tax State credit and the amount paid to other states;

z) A statement of the total tax payable to Illinois;

aa) A statement of any late filing penalty;

bb) A statement of any late payment penalty;

cc) A statement of any interest;

dd) A statement of the total tax, penalties, and interest due;

ee) A statement of all payments made and copies of receipts for payments;

ff) A statement of any balance due;

gg) A statement of any amount payable in installments under 35 ILCS 405/6;

hh) If any amounts are payable in installments, a statement of the gross value of the closely held business in Illinois, the gross value of all Illinois assets, the percentage of Illinois closely held business assets to all Illinois assets, and the result of applying the percentage to tax due Illinois;

ii) If any Illinois qualified terminable interest property (QTIP) election is claimed, a statement as to the amount of the election claimed. If this amount includes trust property, state the percentage of the trust made subject to the election; and

jj) If any Illinois QTIP election was made in the estate of the decedent's predeceased spouse, a statement as to the value at the date of death of the current decedent of the assets made subject to the prior Illinois QTIP election.

(Source: Amended at 48 Ill. Reg. 12718, effective August 8, 2024)