



Illinois Department of Revenue

2002 Form IL-1040 Instructions

2002 Individual Income Tax Instructions

Avoid a Refund Delay

*The
"Electronic Way!"*



www.ILtax.com

Avoid a Refund Delay

Don't be caught waiting for your refund.



www.ILtax.com

File Pick an electronic filing option.

- **I-File:** Use the Internet. Go to www.ILtax.com to check I-File requirements. **IL-PIN**
I-File is available January 9 through October 15.
- **PC File:** Use PC tax filing software. **IL-PIN**
PC File is available January 10 through October 15.
- **e-File:** Use a tax professional who participates in the Illinois Electronic Filing Program.
e-File is available January 10 through October 15.

Note

Almost all taxpayers are able to file electronically using one of the methods above.

However, you must file a paper return to:

- file for a deceased taxpayer,
- take a credit on Schedule 1299-C, or
- take subtractions on Line 9, other than the six subtractions listed directly below.
 - Contributions to the "Bright Start" program
 - Depreciation from Form IL-4562
 - State income tax refunds
 - Expenses for federally tax-exempt investments
 - Premiums paid for self-employed health insurance
 - Interest on obligations of Illinois state and local governments

If you are claiming any of these six subtractions, you may file an electronic return.

Deposit Electronically file and use Direct Deposit to get a fast refund.

★ See the instructions for Line 33.

- Deposit your refund directly into your checking or savings account.

Pay Payment options are available to all IL-1040 taxpayers.

★ See the instructions for Line 34.

- **Credit Card:** Use your MasterCard • Discover card • American Express card • Visa card
- **Electronic Funds Withdrawal:** Withdraw your payment electronically from your account. **IL-PIN**
- **Check:** Make your check payable to the "Illinois Department of Revenue."

Mail to:

ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001



You will need an **IL-PIN** for identification with some of the electronic options

Your **IL-PIN** (Illinois Personal Identification number) will be necessary to file electronically using **I-File**, **PC File**, or to use the **Electronic Funds Withdrawal** option to pay any balance due.

If you received a booklet in the mail, your IL-PIN is the first 8-digit pre-printed number above your name on the label of the booklet. If you are filing jointly, your spouse's IL-PIN is the second 8-digit number.

If you do not have an IL-PIN and have filed with us within the last two years, you may see if one has been assigned to you by visiting www.ILtax.com or calling **1 800 732-8866** or **217 782-3336**. Our TDD number is **1 800 544-5304**.

Table of Contents

General Information

Who is an Illinois resident?	4
Who must file an Illinois tax return?	4
How may I file?	4
What is Illinois income?	5
When should I file?	5
Will I owe penalties and interest?	5
What if I cannot pay?	5
Should I round?	5
When should I file an amended return?	5
What if I employ household employees?	5
Where do I get copies of forms, booklets, publications, and bulletins?	5

Step-by-Step Instructions

Social Security number	6
Name and address	6
Filing a decedent's return	6
Filing status	6
Farmers	6
Adjusted gross income	7
Federally tax-exempt income	7
Other additions to income	7
Federally taxed Social Security and retirement plans	7 & 8
Military pay earned	8
Illinois Income Tax refund	9
U.S. Treasury bonds, bills, notes, and agency interest	9
Other subtractions to income	9 – 11
Base income	11
Illinois exemption allowance	11 – 13
Net income	13
Nonresidents and part-year residents – Illinois income	13
Tax	13
Schedule 4255 Recapture Worksheet	14
Illinois Income Tax withheld	14
Estimated income tax payments	14
Credit for taxes paid to other states	15
Credit for Illinois Property Tax & (PT) Worksheet	14 & 15
Credit for qualified education expenses	15 – 17
Education Expense Credit (ED) Worksheet	16
Earned Income Credit & (EIC) Worksheet	17
Credit from Schedule 1299-C	18
Late-payment penalty	18
Voluntary contributions	18 & 19
Direct deposit your refund	19 & 20
Amount you owe	20
Electronic funds withdrawal	20
Form IL-1040 attachments	22
Information and assistance	23 – 24

What's New for Tax Year 2002



Electronic Filing

◆ I-File, e-File, and PC File Expand to Include

Bonus Depreciation – Taxpayers who figure additions and subtractions on Schedule IL-4562, Special Depreciation, may file their Illinois returns electronically.

Bright Start – Taxpayers who figure a College Savings Pool subtraction on their Form IL-1040 may file their Illinois returns electronically.

◆ E-File and PC File Expand to Include

Out-of-State Refund Recovery – Taxpayers who deduct a recovery of a refund from another state's income tax on their Form IL-1040 may file their Illinois returns electronically.

Bonus Depreciation

Taxpayers must add to their adjusted gross income any "bonus depreciation" they claimed this year on their federal return. In addition, taxpayers will be allowed to subtract a percentage of the regular depreciation amount.

Bonus depreciation additions and subtractions are figured on the new Form IL-4562, Special Depreciation, and reported on Form IL-1040. See Informational Bulletin, FY 2003-02, Illinois Decouples from Federal Law, on our Web site at www.ILtax.com.

Credit for Tax Paid to Other States

Taxpayers should be aware that the instructions to the Schedule CR, Credit for Tax Paid to Other States, have been revised. The department published a regulation in 2002 that substantially changed its policies on how to figure this credit. Please review the Schedule CR instructions carefully.

College Savings Plans

◆ Taxpayers must add to their adjusted gross income earnings actually received from college savings and tuition programs if these earnings were excluded from their federal return.

This addition does not apply to earnings received from a *College Savings Pool* or an *Illinois Prepaid Tuition Program*.

◆ Taxpayers may subtract contributions to a *College Savings Pool*, commonly referred to as the "Bright Start" program, made on or after January 1, 2002.

When funds are rolled over from another college savings plan into a "Bright Start" program, taxpayers may only deduct the amount treated as a return of their original contribution to the old plan, not any earnings on the old plan.

Voluntary Contribution

Taxpayers may contribute to the Multiple Sclerosis Fund.

Estimated Payment Vouchers

Taxpayers who **use** a tax preparer to file their individual income tax returns will not receive preprinted estimated payment vouchers in the mail. Most tax preparers produce these vouchers on their computers.

Taxpayers who **do not use** a tax preparer and are required to make estimated payments may go to our Web site at www.ILtax.com, call our Tax Fax at **217 785-3400**, or call our 24-hour Forms Order Line at **1 800 356-6302** to receive a copy of these vouchers.

General Information

? Who is an Illinois resident?

You are an Illinois resident if you were domiciled in Illinois for the entire tax year. Your domicile is the place where you resided and the place where you intend to return after temporary absences. Temporary absences may include active duty in the U.S. Armed Forces, residence in a foreign country, out-of-state residence as a student, or out-of-state residence during the winter or summer. If you are absent from Illinois for one year or more, we will presume you are a nonresident of Illinois.

Note → If you are a resident and your spouse is a nonresident, you may file separate returns. If you file a joint return, you will both be taxed as residents.

? What is Illinois income?

Your Illinois income includes the adjusted gross income amount figured on your federal return, plus any federally tax-exempt income and other Illinois additions that must be added to your Illinois income. Some of your additional income may be subtracted when figuring your Illinois base income. See the Step-by-Step Instructions.

You should follow the federal law concerning passive activity income and losses. You are not required to refigure your federal passive activity losses.

Also, federal law will govern the taxation of income from community property sources in the case of spouses who are residents of different states and who file separate returns.

? Who must file an Illinois tax return?

If you were

- ◆ **an Illinois resident taxpayer**, you must file Form IL-1040, Individual Income Tax Return, if
 - you filed a federal income tax return electronically or by paper; or
 - you were not required to file a federal income tax return, but your Illinois base income was greater than your Illinois exemption allowance.

- ◆ **an Illinois resident taxpayer who worked in Iowa, Kentucky, Michigan, or Wisconsin**, you must file Form IL-1040 and include as Illinois income any compensation you received from an employer in these states. Compensation paid to Illinois residents working in these states is taxed by Illinois. Based on reciprocal agreements between Illinois and these states, these states do not tax the compensation of Illinois residents. If your employer in any of these states withheld that state's tax from your compensation, you may claim a refund of that state's tax withheld by filing the correct form with that state. You may not claim tax withheld by an employer in these states as a credit on your Illinois return.

- ◆ **a retired Illinois resident taxpayer** who filed a federal return, you must file a Form IL-1040. However, certain types of retirement income (e.g., pension, Social Security, governmental deferred compensation) are not taxed by Illinois. Read the instructions for "Federally taxed Social Security benefits and certain retirement

plans" to see what types of retirement income you may subtract.

- ◆ **a part-year resident taxpayer** (i.e., you were a resident of Illinois for part but not all of the tax year), you must file Form IL-1040 and Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, if
 - you earned income from any source while you were a resident,
 - you earned income from Illinois sources while you were not a resident, or
 - you want a refund of any Illinois Income Tax withheld.
 - ◆ **a nonresident taxpayer** (i.e., you were not an Illinois resident at any time during the tax year), you must file Form IL-1040 and Schedule NR if
 - you earned income from Illinois sources, or
 - you want a refund of any Illinois Income Tax withheld in error. Attach a letter of explanation from your employer. For more information, refer to Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, and that schedule's instructions.
 - ◆ **an Iowa, Kentucky, Michigan, or Wisconsin resident who worked in Illinois**, you must file Form IL-1040 and Schedule NR if
 - you received income in Illinois from sources other than wages, salaries, tips, and commissions (you must pay tax on this income regardless of residency); or
 - you want a refund of any Illinois Income Tax withheld. If you received compensation from Illinois employers, you are not required to pay Illinois Income Tax on this income. This is based on reciprocal agreements between Illinois and these states and applies only to compensation you received from wages, salaries, tips, and commissions. The reciprocal agreements do not apply to any other income you might have received, such as Illinois lottery winnings.
 - ◆ **an Illinois resident who was claimed as a dependent on your parents' or another person's return**, you may not be exempt from tax. You must file Form IL-1040 if
 - your Illinois base income is greater than \$2,000, or
 - your Illinois base income is \$2,000 or less and you want a refund of Illinois Income Tax withheld from your pay.
- Note** → If your parent claimed your interest and dividend income through U.S. Form 8814, do not file your own Form IL-1040.
- ◆ **the surviving spouse or representative of a deceased taxpayer** who was required to file in Illinois, you must file any return required of that taxpayer. Please refer to the special instructions for Step 1 in the Step-by-Step Instructions under the question, "How do I file a decedent's return?"
 - ◆ **a student**, you are not exempt from tax nor are there special residency provisions for you. However, income that is not taxable under federal income tax law, such as certain scholarships or fellowships, is also not taxed by Illinois.

◆ **a nonresident alien taxpayer**, you are not exempt from tax. If your income is taxed under federal income tax law, it is taxed by Illinois. You must attach a completed copy of your U.S. 1040NR or U.S. 1040NR-EZ.

Even if you are not required to file Form IL-1040, you must file to get a refund of any Illinois Income Tax withheld from your pay or any estimated tax payments you made.

? How may I file?

You may file your individual income tax return electronically by using the Internet, a telephone, a tax professional, PC tax filing software; or by using the paper Form IL-1040.

To file your return electronically, you must meet certain criteria. Refer to Page 2 for more information. If you want to receive your refund quickly, file electronically and have your refund directly deposited into your checking or savings account.

Note → Computer generated forms must be approved by the Illinois Department of Revenue. Check your software information or ask your software vendor to insure that the software you use generates acceptable forms.

? When should I file?

Your Illinois filing period is the same as your federal filing period. We will assume that you are filing your Form IL-1040 for calendar year 2002 unless you indicate a different filing period in the space provided at the top of the return. The due date for calendar year filers is April 15, 2003.

We grant an **automatic six-month extension** of time to file your return. Also, if you receive a federal extension of more than six months, you are automatically allowed that extension for Illinois. These extensions **do not** grant you an extension of time to pay any tax you owe. If you determine that you will owe tax, you must file Form IL-505-I, Automatic Extension Payment for Individuals, to pay any tax you owe to avoid penalty and interest on tax not paid by April 15, 2003.

? Will I owe penalties and interest?

You will owe a

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

Interest is figured 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, Uniform Penalties and Interest.

Note → You may be assessed a late-payment penalty if you are required to make estimated income tax payments and fail to do so or your payments are late. If you expect your yearly tax liability to be greater than \$500 after subtracting your withholding and credits, you are required to pay at least 90 percent of this year's tax or 100 percent of last year's tax in four equal timely installments.

? What if I cannot pay?

If you cannot pay the tax you owe but you can complete your return on time, file your return by the extended due date without the payment. This will prevent a late-filing penalty from being assessed. You will, however, owe a late-payment penalty **and interest** on any tax you owe after the original due date, even if you have an extension of time to file.

Therefore, it will be to your advantage to pay as soon as possible.

You have the option to pay the amount you owe by using our electronic funds withdrawal payment option or by credit card. See the Step-by-Step Instructions for Step 11.

? Should I round?

To make it easier for you to figure your tax, you may round the dollar amounts on your Form IL-1040 and accompanying schedules to whole dollars. To do this, you should round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

? When should I file an amended return?

You should file Form IL-1040-X, Amended Individual Income Tax Return, if

- ◆ you discover that an error was made on your Illinois return after it has been filed, or
- ◆ your federal return has been adjusted either by the Internal Revenue Service or on a U.S. 1040X you filed; the change affects your Illinois income, additions, subtractions, exemptions, or credits; and the change is final.

For more information, refer to Form IL-1040-X and instructions.

? What if I employ household employees?

If you employ household employees, you are allowed to pay your employees' withholding on your U.S. 1040. Illinois also offers you simplified filing and payment options for your employees. However, you must use Form IL-700-H rather than reporting your employee's withholding on Form IL-1040. Do not send Form IL-700-H or withholding payment with your Form IL-1040. For more details, refer to Booklet IL-700-H, Illinois Household Employer's Tax Guide and Tables.

? Where do I get copies of forms, booklets, publications, and bulletins?

Illinois forms are available

- ◆ on our Web site at www.ILtax.com.
- ◆ through our Illinois Tax Fax, call **217 785-3400**.
- ◆ on our 24-hour Forms Order Line, call **1 800 356-6302**.
- ◆ by writing to Illinois Department of Revenue, P.O. Box 19010, Springfield, Illinois 62794-9010.

Step 1

Complete your personal information

Line A: Social Security number

Write your Social Security number and your spouse's Social Security number. Please write your Social Security numbers in the same order that they appear on your federal return.

You must list your spouse's Social Security number even if you are married filing separate returns.

Line B: Name and address

Print your full **name**. If you are married and filing a joint return, print both names as they appear on your federal return. If you are married and filing separate returns, print only your full name. **Do not** print your spouse's name.

Print your complete, permanent **mailing address** on the form. If you move after you file, call us at **1 800 732-8866** or write us at one of our offices informing us of your new address and the date you moved. Include your Social Security number (and your spouse's Social Security number, if filing jointly), as well as both your old and new addresses. See the back page of this booklet for addresses of our offices.

? How do I file a decedent's return?

When you are filing a joint return as a surviving spouse,

- ◆ print your name and your spouse's name on the appropriate lines.
- ◆ cross through your spouse's name, and write "deceased" and the date of death above your spouse's name.
- ◆ sign your name in the area provided for your signature and write "filing as surviving spouse" in place of the decedent's signature.

If you, as the surviving spouse, are due a refund, the refund will be issued directly to you.

When you are filing a return on behalf of a deceased taxpayer,

- ◆ print the name of the taxpayer on the appropriate line.
- ◆ cross through the taxpayer's name, and write "deceased" and the date of death above the decedent's name.
- ◆ write "in care of", and the executor's name and address.

A personal representative, such as an executor, administrator, or anyone who is in charge of the decedent's property, must sign and date the return. The representative's title and telephone number should also be provided.



If a refund is due, attach Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Line C: Filing status

Check the same filing status that you checked on your federal return. If you did not file a federal return, check the filing status you would have checked if you had filed a federal return.

If you are filing "married filing separately," be sure to write your spouse's Social Security number on the line provided. However, do not write your spouse's name. If your spouse's name appears on your return, any refund will be issued in both names.

Note → If you are filing a joint federal return and one spouse is an Illinois resident while the other is a part-year resident or a nonresident (e.g., military personnel), you may choose to file "married filing separately." In this case, each spouse must determine income and exemptions as if he or she had filed separate federal returns. You **may not** subtract your spouse's out-of-state income on your Form IL-1040.

If you choose to file a joint return, this election is irrevocable for the tax year. **Both spouses** will be treated as residents, and all income will be allocated to Illinois. You may be allowed a credit for income tax paid to another state on Schedule CR, Credit for Tax Paid to Other States.

Line D: Farmers

Check the box in the barn if at least two-thirds of your total federal gross income came from farming. Total federal gross income includes your spouse's income if your filing status is "married filing jointly."

? What is federal gross income from farming?

"Federal gross income from farming" is the amount of income you received from your participation in the production of crops, fruits, fish, livestock (used for draft, breeding, or dairy purposes), or other agricultural products. This includes income from the operation of a stock, dairy, poultry, fruit, or truck farm, plantation, ranch, nursery, range, or orchard – regardless of whether the operation is organized as a sole proprietorship, a partnership, an S corporation, or a trust. "Federal gross income from farming" also includes a share of crops produced in exchange for the use of the land.

"Federal gross income from farming" does not include payments from the sale of farm land and farm equipment, nor does it include income received by a custom grain harvester who performs grain harvesting and hauling services on farms he or she does not own, rent, or lease. It also does not include the wages of a farm employee or cash rent.

Step 2

Figure your income

Line 1: Adjusted gross income

Write the amount shown as adjusted gross income from your federal electronically filed return or your paper U.S. 1040, Line 35; U.S. 1040A, Line 21; U.S. 1040EZ, Line 4; or your U.S. TeleFile Worksheet, Line I.

If you are not required to file a federal income tax return, you can use the U.S. 1040 as a worksheet to determine your adjusted gross income.

Line 2: Federally tax-exempt income


Write the amount of federally tax-exempt interest and dividend income you received. This amount is written on Line 8b of your U.S. 1040 or U.S. 1040A and is not included in your adjusted gross income on Form IL-1040, Line 1. This includes interest and dividend income paid or accrued to you on state, municipal, or any other obligations.

Include your distributive share of federally tax-exempt interest and dividend income received from a partnership, an S corporation, an estate, or a trust. The partnership, S corporation, estate, or trust is required to notify you of your share of this type of income. An Illinois entity will send you an Illinois Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or Illinois Schedule K-1-T, Beneficiary's Share of Income and Deductions, specifically identifying your income.

Line 3: Other additions to income


Write the total amount of any other additions to your income that you received from the sources below, identifying each addition on the line provided on the form. Do not include any distribution for federally tax-exempt income already included in Line 2.

- ◆ If you elected to report your child's interest and dividend income on U.S. Form 8814, Parents' Election To Report Child's Interest and Dividends, you are required to include any federally tax-exempt interest that you reported on U.S. Form 8814 on Form IL-1040, Line 3.
- ◆ Include Illinois Income Tax from your business, farm, or rental schedule that was deducted on your federal return. (Do not include any Illinois Income Tax included as an itemized deduction on your U.S. 1040, Schedule A, Itemized Deductions.)
- ◆ Include your distributive share of additions received from a partnership, an S corporation, an estate, or a trust. The partnership, S corporation, estate, or trust is required to notify you of your share of this type of income. An Illinois entity will send you an Illinois Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or Illinois Schedule K-1-T, Beneficiary's Share of Income and Deductions, specifically identifying your income.

 a copy of Illinois Schedule K-1-P or Schedule K-1-T.

- ◆ Include withdrawals made and interest earned from your Medical Care Savings Account that are not included in your adjusted gross income, Line 1. Include this income only if your withdrawals were for purposes other than those allowed under the Medical Care Savings Account Act.
- ◆ Add back any loss that you included in your adjusted gross income from a Lloyds plan of operation, if that loss was reported on your behalf on Form IL-1023-C, Composite Income and Replacement Tax Return.
- ◆ Include earnings received from college savings and tuition programs if these earnings are not included in your adjusted gross income, Line 1.
Earnings received from a *College Savings Pool* (commonly known as "Bright Start") or an *Illinois Prepaid Tuition Program* are exempt from tax. Do not include earnings from these programs on Line 3.
- ◆ Include any amount from Form IL-4562, Special Depreciation, Step 2, Line 4. This amount is the total of
 - any "**bonus depreciation**" you claimed this year when figuring your federal adjusted gross income, plus
 - the subtractions taken on any prior year Form IL-4562 for bonus depreciation property that you sold or transferred during this tax year in a transaction for which you reported a capital gain or loss on your federal return.

For more information, refer to Form IL-4562, Special Depreciation, and instructions. Identify this amount as "special depreciation" on the line provided.

 Form IL-4562.

Line 4: Income

Add Lines 1 through 3, and write the total on Line 4. **This is your income.**

Some of your Illinois income may be subtracted on Lines 5 through 9. Refer to these line instructions to see if you are entitled to any of these subtractions.

Step 3

Figure your base income

Line 5: Federally taxed Social Security benefits and certain retirement plans

Write the amount of any federally taxed portion (not the gross amount) that is included in your Form IL-1040, Line 1, adjusted gross income, and that you received from

- ◆ a government retirement or government disability plan, including military plans reported on your U.S. 1040 or U.S. 1040A, Line 7.
- ◆ a state or local governmental deferred compensation plan paid under IRC Section 457 and reported on your U.S. 1040, Line 7, or U.S. 1040A, Line 7.

Lines 5-6

- ◆ an Individual Retirement Account (IRA) (including amounts rolled over to a Roth IRA) or a self-employed retirement (SEP) plan as reported on your U.S. 1040, Line 15b, or U.S. 1040A, Line 11b.
- ◆ a qualified employee benefit plan including 401(k) plans as reported on your U.S. 1040, Line 16b, or U.S. 1040A, Line 12b.
Note → A **qualified** employee benefit plan is defined in the Internal Revenue Code, Sections 402 through 408. If you do not know whether your employee benefit plan is qualified, check with your employer.
- ◆ Social Security benefits as reported on your U.S. 1040, Line 20b, or U.S. 1040A, Line 14b. **Do not** include Social Security withheld from wages shown on your Form W-2, Wage and Tax Statement.
- ◆ interest income realized on the redemption of U.S. retirement bonds as reported on your U.S. 1040, Line 8a, or U.S. 1040A, Line 8a.
- ◆ railroad retirement income as reported on your U.S. 1040, Line 16b, or U.S. 1040A, Line 12b.
- ◆ retirement payments to retired partners as reported on your U.S. 1040, Line 17.
- ◆ capital gains on employer securities received in a lump-sum distribution, to the extent the gains are due to net unrealized appreciation on the securities at the time of distribution and reported on your U.S. 1040, Line 13.

You may include early distributions from qualified plans and IRAs.

? What forms must I attach to my return to show that my benefit or retirement income is subtractable?

- Attach** a copy of your
- ◆ U.S. 1040 or U.S. 1040A, Page 1 to support your subtraction for
 - government retirement,
 - governmental disability, including military plans,
 - IRA distribution,
 - self-employed retirement,
 - qualified employee benefit plans, including 401(k),
 - Social Security benefits,
 - converting a traditional IRA to a Roth IRA, and
 - railroad retirement.

Note → If your U.S. 1040 Lines 15b, 16b, and 20b, or U.S. 1040A, Lines 11b, 12b, and 14b do not **clearly** identify the Social Security benefits and retirement income you are reporting on Line 5, you must attach a copy of Form 1099-R or Form SSA-1099, Social Security Benefit Statement, as applicable.

- ◆ U.S. 1040 or U.S. 1040A, Page 1, and Form W-2, Wage and Tax Statement, showing the amount of state and local governmental deferred compensation paid under the Internal Revenue Code, Section 457.
- ◆ U.S. 1040, Page 1, and U.S. 1040, Schedule D, Capital Gains and Losses, (capital gains portion), if filed, for

lump-sum distributions (cash or property such as retirement income, endowment or life insurance contracts). Be sure to include both ordinary income and capital gains income included on U.S. 1040, Page 1.

- ◆ U.S. 1040, Schedule D, Capital Gains and Losses, and Form IL-4644, Gains from Sales of Employer's Securities Received from a Qualified Employee Benefit Plan, for a gain on the sale or exchange of employer securities.
- ◆ U.S. 1040 or U.S. 1040A, Page 1, and U.S. 1040, Schedule B or Schedule 1, Interest and Dividend Income, for redemption of U.S. retirement bonds.
- ◆ U.S. 1040, Page 1, for retirement payments to retired partners.

? What federally taxed income may I not subtract?

You may not subtract income received as third-party sick pay, nongovernment disability plans, or nongovernment deferred compensation plans, which are not qualified employee benefit plans.

You may not subtract any ordinary income from a qualified retirement plan for which you have elected to use the "Special 10-Year Averaging Method" or "Special 5-Year Averaging Method" on U.S. Form 4972, Tax on Lump-Sum Distributions.

Line 6: Military pay earned

Write the amount of military pay that you received from the U.S. Armed Forces or the Illinois National Guard.

? What military pay may I subtract?

You may subtract pay for

- ◆ duty in the armed forces, including basic training;
- ◆ duty for serving in the U.S. Armed Forces Reserves or an Illinois National Guard unit, including ROTC; and
- ◆ duty as a cadet at the U.S. Military, Air Force, and Coast Guard academies or as a midshipman at the U.S. Naval Academy.

? What military pay may I not subtract?

You may not subtract military income (certain combat pay) that you excluded from your adjusted gross income, Line 1.

You may **not** subtract

- ◆ pay you received under the Voluntary Separation Incentive;
- ◆ pay you received from the military as a civilian;
- ◆ pay you received as a member of the National Guard of another state;
- ◆ payments you made under the Ready Reserve Mobilization Income Insurance Program; or
- ◆ pay for duty as an officer in the Public Health Service.

For more information, refer to Publication 102, Illinois Filing Requirements for Military Personnel.

Attach Form W-2 showing your military pay as described under "What military pay may I subtract?"

Line 7: Illinois Income Tax refund

Write the total amount of any Illinois Income Tax refund that you received in 2002 and included in your adjusted gross income, Line 1. This amount should have been reported as income on your 2002 U.S. 1040, Line 10.

You are allowed this subtraction only if you deducted this amount in the prior year on your U.S. 1040, Schedule A, Itemized Deductions.

Note → If you filed a U.S. 1040A or a U.S. 1040EZ, or TeleFiled your federal return, you may not take this subtraction.

Line 8: U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest

Write the total income included in your Form IL-1040, Line 1, that you received from U.S. Treasury bonds, bills, notes, savings bonds, U.S. agency income, and other similar obligations from either your

- ◆ U.S. 1040, Schedule B, Interest and Dividend Income;
- ◆ U.S. 1040A, Schedule 1, Interest and Dividend Income for Form 1040A Filers; or
- ◆ mutual fund statement that you received.

Include the amount of

- ◆ **federally taxed interest** you received from U.S. Treasury bonds, notes, bills, and savings bonds. This amount must be reduced by any related bond premium amortization deducted federally. **You must** identify on your U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1, each specific type of obligation to which this interest relates.

Attach a copy of your U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1, that clearly identifies your interest from U.S. obligations.

Savings bond interest that is not included in your federal adjusted gross income is **not an allowable subtraction**.

- ◆ **income** you received from U.S. agency notes, bonds, debentures, and other similar obligations that you included on Line 1 and that are exempt from Illinois taxation by federal statutes. This amount must be reduced by any related bond premium amortization deducted federally. *Examples include:* income received from obligations issued by banks for cooperatives, federal home loan banks, and the Federal Savings and Loan Insurance Corporation. Refer to our Publication 101, Income Exempt from Tax, for a complete listing.

Attach a copy of your U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1.

- ◆ **federally taxed distribution** you received from mutual funds investing exclusively in U.S. government obligations. If the mutual fund invests in both exempt and nonexempt federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the U.S. government obligations, as determined by the mutual fund.

If the mutual fund does not provide this percentage amount, multiply the total distribution by a fraction. The numerator is the amount invested by the fund in state-exempt U.S. government obligations, and the denominator is the fund's total investment.

Attach a copy of your U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1; **a copy of the statement received from the mutual fund**; and any worksheets showing the calculations as outlined above.

For further information refer to Publication 101, Income Exempt from Tax, which explains and identifies income that is exempt from Illinois Income Tax.

Note → If you received a distributive share of a subtraction for U.S. government obligations from a partnership, an S corporation, a trust, or an estate, include that amount on Line 9.

Line 9: Other subtractions to income

Identify each of the following subtractions on the line provided. You may not list anything that is not identified below or in our Publication 101, Income Exempt from Tax.

Write the total

- ◆ **premiums paid for health insurance and long term care insurance.** You must be
 - self-employed,
 - a partner in a partnership, or
 - a shareholder in an S corporation, **and** the premiums must be for yourself, your spouse, or your dependents.

You **may claim** this deduction if you were allowed to claim this deduction federally by completing the federal Self-Employed Health Insurance Deduction Worksheet in their instructions or Pub. 535.

To figure the amount to deduct on your Illinois return, you must subtract the amount of premiums you claimed on your U.S. Form 1040 (including U.S. 1040, Schedule A) from your total amount of premiums. The difference is the amount you may deduct on your Illinois return.

Example

$$\begin{array}{rcl}
 \$4,000 & - & \$2,600 & = & \$1,400 \\
 \text{(Total amount of premiums paid)} & & \text{(Amount claimed federally)} & & \text{(Amount to claim on Illinois return)}
 \end{array}$$

In addition, your Illinois deduction may not exceed the total taxable portion of your self-employment, partnership, or S corporation income.

You **may not claim** this deduction if you are eligible for benefits from your employer's or your spouse's employer's health insurance plan. For more information, refer to Informational Bulletin FY 96-23.

- ◆ **expenses for federally tax-exempt investments**, such as state or municipal bonds that you reported in Line 2. You may deduct expenses relating to those items that were disallowed as federal deductions because the income was exempt from federal tax under the Internal Revenue Code, Section 171(a)(2), 265 or 280C.

Line 9

- ◆ **interest on obligations of Illinois state and local governments included on Line 2.** This amount is the net amount of any related bond premium amortization. **Be specific** in identifying your obligations.


Income from state and local governments is **not exempt** from Illinois Income Tax except where legislation has been specifically adopted to provide for an exemption.

Following is a list of securities that are exempt. However, income from these obligations is **not exempt** if you own them indirectly through owning shares in a mutual fund.

Securities exempt from Illinois Income Tax include


- Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)
- Export Development Act bonds
- Illinois Development Finance Authority bonds, notes, and other evidence of obligation (only venture fund and infrastructure bonds)
- Quad Cities Regional Economic Development Authority bonds and notes, if the authority exempts them from taxation
- College Savings bonds
- Illinois Sports Facilities Authority bonds
- Higher Education Student Assistance Law bonds
- Illinois Development Finance Authority bonds issued pursuant to the Illinois Development Finance Authority Act, Sections 7.80 through 7.87
- Rural Bond Bank Act bonds and notes
- Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act
- Quad Cities Interstate Metropolitan Authority bonds
- Southwestern Illinois Development Authority bonds

For further information refer to Publication 101, Income Exempt from Tax, which explains and identifies income that is exempt from Illinois Income Tax.


-  a copy of the statement you received that specifically identifies the payer and the amount of obligation. Attach a copy for each obligation included.

- ◆ income you received from the **Illinois Prepaid Tuition Trust Fund or the College Savings Pool** that you included in your adjusted gross income, Line 1. You may deduct the federally taxed distributions that you spent for qualified expenses in accordance with the provisions of your Illinois prepaid tuition contract or the College Savings Pool legislation.
- ◆ contributions you made on or after January 1, 2002, to the **“Bright Start”** College Savings Pool. However, if your contributions were made by rolling over funds from another college savings program into a “Bright Start” account, you must exclude any income that was earned in the other savings program.

- ◆ amount from Form IL-4562, Step 3, Line 10. This amount is the total of
 - **42.9 percent of any ordinary depreciation allowance** claimed this year on bonus depreciation property that you included in your federal adjusted gross income, plus
 - the **Illinois special depreciation addition** reported on any prior year Form IL-4562 for property that you sold or transferred during this tax year in a transaction for which you reported a capital gain or loss on your federal return.Refer to Form IL-4562, Special Depreciation, and instructions. Identify this amount as *“depreciation subtraction”* on the line provided.


 Form IL-4562.

- ◆ **recovery** of items (including refunds of any state and local income taxes, other than Illinois) that you previously deducted on your U.S. 1040, Schedule A, Itemized Deductions, in a prior year. You must have included these items on your 2002 U.S. 1040, Page 1, and your 2002 Form IL-1040, Line 1.


 a copy of U.S. 1040, Page 1, and any schedule or attachment to your 2002 U.S. 1040 that shows the nature and source of this deduction.


- ◆ **amount of your child’s income** that you reported on U.S. Form 8814, Parents’ Election To Report Child’s Interest and Dividends, that is allowed as a subtraction on Lines 8 and 9. You may claim this amount only if your child’s income is included on your Form IL-1040, Line 1 or Line 3. Identify this subtraction as “U.S. 8814.”

- ◆ **distributive share** of subtractions from a partnership, an S corporation, a trust, or an estate.


 a copy of the notification (which includes the FEIN) furnished to you that **specifically details** the amount of the subtraction being claimed as your distributive share.

If your distributive share is from a grantor trust, attach a detailed statement that identifies the grantor trust.

 *The partnership, S corporation, trust, or estate is required to notify you of your share of these subtractions, if any. You may write the amount of such subtractions only if you are notified. An Illinois entity will send you an Illinois Schedule K-1-P, Partner’s or Shareholder’s Share of Income, Deductions, Credits, and Recapture, or Illinois Schedule K-1-T, Beneficiary’s Share of Income and Deductions, specifically identifying your subtractions.*


 a copy of Illinois Schedule K-1-P or Schedule K-1-T.

- ◆ amount of your **August 1, 1969, valuation limitation** from Schedule F, Gains from Sales or Exchanges of Property Acquired Before August 1, 1969, Line 17.

 Schedule F and copies of required federal forms.

- ◆ **enterprise zone dividends** that you received from a corporation that
 - conducts substantially all of its business operations in an enterprise zone designated by the state of Illinois, or
 - is designated by the Illinois Department of Commerce and Community Affairs as a “High-Impact Business” and conducts business operations in a federally designated foreign trade zone (or sub-zone) located in Illinois.

Write the amount from Illinois Schedule 1299-C, Income Tax Subtraction and Credits, Step 1, Line 2.

 Schedule 1299-C.

- ◆ **ridesharing money** and other benefits (other than salary) received by a driver in a ridesharing arrangement using a motor vehicle if these amounts are included in Line 1.
- ◆ amount equal to the deduction used to compute the federal tax credit for restoration of amounts held under **claim of right** under the Internal Revenue Code, Section 1341.
- ◆ contributions you made under the Tax Increment Allocation Redevelopment Act to a **job training project**. Refer to Informational Bulletin FY 90-40.
- ◆ **payment of life, endowment, or annuity benefits** received before the time they would have ordinarily been paid as an indemnity for a terminal illness. This amount must have been included in Line 1.
- ◆ **amount of your employer’s contributions** made on your behalf to an account established under the Medical Care Savings Account Act and the **interest earned** on this account. You must have included this amount in Line 1.
- ◆ **income included** in your adjusted gross income from a **Lloyds plan** of operations, if that amount was reported on your behalf on Form IL-1023-C, Composite Income and Replacement Tax Return.
- ◆ **reparations or other amounts received** as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime that are included in your adjusted gross income. Also include any reparations or other amounts received as an heir of such victim that are included in your adjusted gross income.
- ◆ **other income** included in your 2002 Form IL-1040, Line 1 or as an addition in Lines 2 and 3, that is listed in Publication 101, Income Exempt from Tax, and is not subtracted elsewhere on your Form IL-1040.

May I subtract my out-of-state income?

No, you may not subtract your out-of-state income. However, if you are filing as a resident, you may be allowed to take a credit against your Illinois Income Tax for income tax you paid to another state. See the instructions for Line 19 and Schedule CR, Credit for Tax Paid to Other States.

If you are filing as a nonresident, you should file a completed Schedule NR. You may not subtract your out-of-state income on your Form IL-1040.

If you are filing as a part-year resident, you should file a completed Schedule NR, and you may also be allowed to file Schedule CR if the income you earned while an Illinois resident is also being taxed by another state.

Line 10: Total subtractions

Add Lines 5 through 9, and write the total on Line 10. This is your total subtractions.

Line 11: Base income

Subtract Line 10 from Line 4, and write the result on Line 11. If Line 10 is blank, write the amount from Line 4. If Line 10 is greater than Line 4, write zero.

Step 4

Figure your exemption allowance

Line 12: Illinois exemption allowance

To determine your exemption allowance, follow the instructions in the Exemption Tables for Lines 12a, 12b, 12c, and 12d.

Add Lines 12a through 12d, and write the total on Line 12. This is your total exemption allowance.

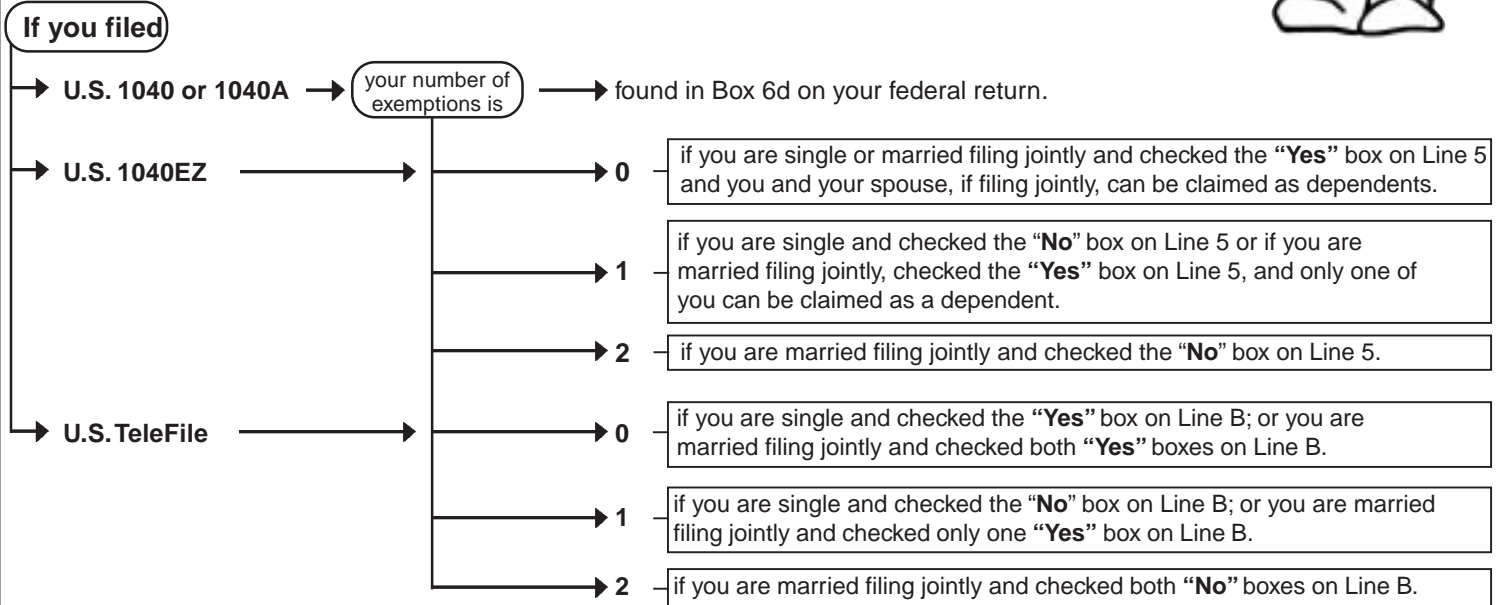
Note → If you did not file a federal return, write the number of exemptions you would have claimed if you had filed one. You may use the U.S. 1040 as a worksheet to determine your exemption allowance.

Lines 12a-12b

Exemption Table for Line 12a – Exemptions Claimed on Federal Return



Write on your Form IL-1040, Line 12a, the number of exemptions you claimed on your federal return. Review the chart below to determine the number of your exemptions.



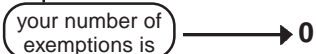
Example for Line 12a $5 \times \$2,000 = a \underline{\$10,000} \underline{00}$

Note: If you (or your spouse, if filing jointly) are claimed as a dependent on someone else’s return or wrote “0” in the Line 12a box, refer to the Exemption Table for Line 12b.

Exemption Table for Line 12b – Exemptions if Someone Claimed You as a Dependent

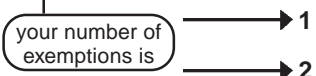
Write on your Form IL-1040, Line 12b, the number of exemptions identified below if you (or your spouse, if filing jointly) were claimed as a dependent on another person’s return.

If someone claimed you as a dependent and your Form IL-1040, Line 11, is greater than \$2,000,



Example for Line 12b $0 \times \$2,000 = b \underline{\$ 0} \underline{00}$

If someone claimed you as a dependent and your Form IL-1040, Line 11, is less than or equal to \$2,000,



- 1 → if you are single or married filing jointly and only one of you can be claimed as a dependent.
- 2 → if married filing jointly and both you and your spouse can be claimed as dependents.

Example for Line 12b $1 \times \$2,000 = b \underline{\$2,000} \underline{00}$

Note: If you are a *nonresident or a part-year resident*, your base income is found on your Schedule NR, Step 5, Line 47.

Exemption Table for Line 12c – Taxpayers 65 Years of Age or Older

Check the box on Form IL-1040, Line 12c.

If you were 65 years of age or older, → check your “65 or older” box.

If spouse was 65 years of age or older, → check your spouse’s “65 or older” box.

Example for Line 12c You + Spouse = x \$1,000 = c \$2,000|00

Exemption Table for Line 12d – Taxpayers Legally Blind

Check the box on Form IL-1040, Line 12d.

If you were legally blind → check your “legally blind” box.

If spouse was legally blind → check your spouse’s “legally blind” box.

Example for Line 12d You + Spouse = x \$1,000 = d \$1,000|00

Step 5

Figure your net income

Line 13: Illinois residents only – Net income


Subtract Line 12 from Line 11, and write the result on Line 13. If Line 12 is greater than Line 11, write “0.” This is your net income.

Residents skip Line 14 and go to Step 6, Line 15.

Line 14: Nonresidents and part-year residents only – Residency and Illinois income

Check the box that identifies whether you were a nonresident or a part-year resident of Illinois during the year 2002.

Complete Illinois Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax. Write the amount from Schedule NR, Step 5, Line 47, on Line 14.

 Schedule NR.

Note → If you are a nonresident and your only income in Illinois is from one or more partnerships or S corporations that filed Form IL-1023-C, Composite Income and Replacement Tax Return, on your behalf, you are not required to file a Form IL-1040.

Step 6

Figure your tax

Line 15: Illinois residents net income

Residents only: Write your net income from Step 5, Line 13, on Line 15.


Line 16: Tax amount

Illinois residents only: Multiply the amount on Line 15 by 3 percent (.03), and write the result on Line 16.

Example for Line 16

$$\begin{array}{r} \$33,000 \quad \times \quad .03 = \$990 \\ \text{(Line 15)} \qquad \qquad \qquad \text{(Line 16)} \end{array}$$

Nonresidents and part-year residents only: Write your tax amount from Schedule NR, Step 5, Line 53.

 Schedule NR.

Note → If you completed Illinois Schedule 4255, Recapture of Investment Tax Credits, you must also complete the Schedule 4255 Recapture Worksheet on the next page and write the amount from Line 4 of the worksheet on Form IL-1040, Line 16.

Lines 16-20



Schedule 4255 Recapture Worksheet

You must complete this worksheet if

- ◆ you claimed an investment credit against your Illinois Income Tax liability on your Form IL-1040 in a previous year, **and**
- ◆ the property considered in the computation of that investment credit was disqualified within 48 months after being placed in service.

- 1 Write the amount from Schedule 4255, Part IV, Line 12, Column A. **1** _____
- 2 Write the amount from Schedule 4255, Part IV, Line 12, Column B. **2** _____
- 3 **Illinois residents** - Multiply the amount from Form IL-1040, Line 15, by 3% (.03).
Nonresidents or part-year residents - Write the amount from Schedule NR, Step 5, Line 53. **3** _____
- 4 Add Lines 1, 2, and 3. Write the amount here and on your Form IL-1040, Line 16. **4** _____


Attach Schedule 4255.

Step 7

Figure your payments and credits

Line 17: Illinois Income Tax withheld

Write the total Illinois Income Tax withheld in 2002 as shown on your W-2, Wage and Tax Statement, forms. This amount is generally found on your W-2 forms in Box 17, State income tax. Also include any Illinois Income Tax withheld as shown on your Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and your Form W-2G, Certain Gambling Winnings.

 the Illinois copy of each W-2, 1099-R, and W-2G form.

Note → If you have income from a partnership or S corporation and you were included on a Form IL-1023-C, you may enter your share of taxes paid on your behalf on Line 17 if the department has given written permission for you to do so.

In order to receive credit for these payments, you must **attach** a copy of the IL-1023-C, a copy of your K-1-P, and a copy of the ruling you received from the department allowing you to claim this credit.

Line 18: Estimated income tax payments

Write the total of any payments you made with

- ◆ Form IL-1040-ES, Estimated Income Tax Payments for Individuals;
- ◆ Form IL-505-I, Automatic Extension Payment for Individuals filing Form IL-1040; and
- ◆ any 2001 overpayment that was credited to your 2002 estimated tax.

Note → If you expect your yearly tax liability to be greater than \$500 after subtracting your withholding and credits, you are required to make estimated income tax payments. If you pay at least 90 percent of this year's tax or 100 percent of last year's tax in four equal timely installments, you will not be subject to a late-payment penalty.

Illinois Property Tax Table - Line 20

Illinois Property Tax paid

You **may** figure a credit for Illinois Property Tax paid if

- ✓ your **principal residence** during 2001 was in Illinois; **and**
- ✓ you owned your residence; **and**
- ✓ your tax bill included property used for your principal residence, yard, garage, or other structure used for personal purposes; **and**
- ✓ your property tax billed in the year 2002 has been paid.

You **may not** figure a credit for Illinois Property Tax

- ✓ on taxes paid for property that is not your principal residence (e.g., vacation homes, rental property, non-adjacent lots), **or**
- ✓ penalties or fees included in your property tax bill.

Mobile home property tax

You **may** figure a credit for mobile home property tax if all the conditions above apply to you for 2001. However, you may **not** figure a credit for mobile home privilege tax.

Illinois property you purchased

You **may** figure a credit for Illinois property you purchased during 2001 providing you figure only that portion of your taxes that pertains to the time you owned and lived at the property during 2001. You may **not** take a credit on your 2002 return for property you purchased in 2002.


Illinois property you sold

You **may** figure a credit for Illinois property you sold in 2002 by combining all the 2001 property tax paid in 2002, as well as a portion of the 2002 tax based on the time you owned and lived at the property during 2002. You may **not** take a credit on your 2002 return for property sold during 2001.

Business, rental, or farm property also used as your residence

You **may** figure a credit on only that portion of your tax bill that is **not** deductible as a business expense.

Line 19: Credit for taxes paid to other states – This credit is only for Illinois residents and part-year residents. Refer to the Schedule CR, Credit for Tax Paid to Other States, and Instructions to determine if you are eligible to take this credit. To figure the amount of credit for income tax you paid to another state, complete Schedule CR. Write the amount from Schedule CR, Line 8, on Form IL-1040, Line 19.

 Schedule CR, copies of other state's returns, and W-2s showing local tax withheld.

Line 20: Credit for Illinois Property Tax
You must first refer to the “**Illinois Property Tax Table – Line 20**” on the previous page to determine if you are eligible for a property tax credit.

If you determine that you are eligible for a property tax credit, **you must** complete the “**Homeowner’s Property Tax (PT)**”


Homeowner’s Property Tax (PT) Worksheet

You must complete this worksheet if you are eligible for the Illinois Property Tax credit as explained in the Illinois Property Tax Table.

- 1 Write the total amount of Illinois Property Tax **paid** in the year **2002** for the real estate that includes your principal residence. 1 _____
- 2 Write the portion of your tax bill that is deductible as a business expense on U.S. Schedule C, E, or F or other U.S. income tax forms or schedules, whether or not you actually took the federal deduction. 2 _____
- 3 Subtract Line 2 from Line 1. Write the amount here and on **Line 20a** of your Form IL-1040. 3 _____
- 4 Multiply Line 3 by 5% (.05). 4 _____
- 5 Write the amount of income tax from your Form IL-1040, Line 16. 5 _____
- 6 Write the amount of credit for tax paid to other states from your Form IL-1040, Line 19. 6 _____
- 7 Subtract Line 6 from Line 5. This is your tax. 7 _____
- 8 Compare the amounts on Line 4 and Line 7. Write the lesser amount here and on your Form IL-1040, **Line 20b**. This is your Illinois property tax credit. 8 _____


Be sure to keep this worksheet and proof of your property tax paid with your income tax records.

Worksheet” to figure the amount of credit to write on Form IL-1040, Line 20b.

 **Note** → In order for your property tax credit to be processed correctly, you must write the amount from Line 3 of the PT Worksheet on Line 20a of your Form IL-1040 and the amount from Line 8 of the worksheet on Line 20b of your Form IL-1040. Please follow the arrows on your Form IL-1040.

Line 21: Credit for qualified education expenses
You must refer to the “**Education Expense Table - Line 21**” on the next page to determine if

- ◆ you are eligible for an education expense credit, **and**
- ◆ the education expenses you paid qualify for this credit.


 You **may not** include education expenses paid to a daycare, preschool, college, university, independent tutoring service, or a trade school. You **may not** include education expenses paid for yourself or your spouse.

If you determine that you are eligible for an education expense credit, your expenses qualify, and

- ◆ you received a “Receipt for Qualified Education Expenses” from your student’s school, you must complete the “**Education Expense (ED) Worksheet**” in the instructions to figure the amounts to write on Form IL-1040, **Lines 21a and 21b**.

Or


- ◆ you did not receive a “Receipt for Qualified Education Expenses” from your student’s school, you must complete the **Schedule ED, Credit for Qualified Education Expenses**, to figure the amounts to write on Form IL-1040, **Lines 21a and 21b**.

 **What should I do with the “Receipt for Qualified Education Expenses” I received from the school?**
If you received a receipt from the school and you determine that you are eligible for an education expense credit, complete the ED Worksheet using the total amount shown on the receipt.

The receipt you received from the school must contain the following information in order for you to claim the credit:

- ◆ the calendar year during which you paid the education expenses,
- ◆ the name and address of the school,
- ◆ the name and address of the parent or legal guardian,
- ◆ the name and Social Security number of the qualifying pupil or pupils,
- ◆ a list of education expenses paid for tuition, book fees, and lab fees during the calendar year, and
- ◆ the total of all such education expenses.

If the receipt does not contain all the information required, you should complete a Schedule ED, Credit for Qualified Education Expenses.

 “Receipt for Qualified Education Expenses.”

Continued on Page 17 →



Line 21

Education Expense Table - Line 21



Education expense credit

You may figure a credit for the education expenses you paid during 2002 if

- ✓ you were the parent or legal guardian of a full-time student who was under the age of 21 at the close of the school year,
- ✓ you and your student were Illinois residents, and
- ✓ your student attended **kindergarten through twelfth grade** at a public, nonpublic, elementary, middle, junior high, high school, or home school in Illinois during 2002.

Note → Your family may include more than one qualifying student, but each family is allowed only one education expense credit.

You may not figure a credit for the education expenses you paid during 2002 if

- ✓ your student attended only daycare, preschool, college, university, independent tutoring service, or a trade school at a public or nonpublic school.
- ✓ your student turned 21 years of age during the school year.
- ✓ another parent or legal guardian claimed an education expense credit for the same student on his or her tax return.
- ✓ you are not the student's parent or legal guardian.

Note → Divorced or unmarried parents of a qualifying student, each of whom is a custodian of the student, are considered the family of such student regardless of the marital status or filing status. And, only one credit is allowed per family. This credit is allowed even if the parent has not claimed the qualified students as dependents on his or her tax return.

Qualified education expenses

Your education expenses **will qualify** if the expenses are in excess of \$250, and you paid them to the school during the 2002 calendar year. Qualified education expenses include

- ✓ **tuition** (including summer school).
- ✓ **book fees** covering the use of books that were required as a part of the school's education program.
- ✓ **lab fees** covering the use of supplies, equipment, materials, or instruments that were required as part of a lab course in the school's education program.

For example, if you **rented** a musical instrument **from the school** (not from a business)

- ◆ for a class, or
- ◆ for participation in an extra curricular activity that resulted in a credit toward completion of the school's education program, this rental expense qualifies as an education expense.

Education Expense (ED) Worksheet

If the amount you write on Line 1 of this worksheet is equal to or less than **\$250**, you may **not** take this credit this year.

- 1 Write the **total amount** of expenses that you paid during 2002 from your receipt. Write the amount here and on Line 21a of your Form IL-1040. 1 _____|_____
- 2 You may **not** take a credit for the first \$250 paid for your family's education expenses. 2 **\$250**|**00**
- 3 Subtract Line 2 from Line 1. This is the total amount of your qualified education expenses. 3 _____|_____
- 4 Multiply the amount on Line 3 by 25% (.25). 4 _____|_____
- 5 Write the amount of income tax from Form IL-1040, Line 16. 5 _____|_____
- 6 Write the amount of credit for tax paid to other states from Form IL-1040, Line 19. 6 _____|_____
- 7 Write the amount of property tax credit from Form IL-1040, Line 20b. 7 _____|_____
- 8 Add Lines 6 and 7. 8 _____|_____
- 9 Subtract Line 8 from Line 5. 9 _____|_____
- 10 Compare the amounts on Line 4, Line 9, and \$500. Write the lesser amount here and on your Form IL-1040, **Line 21b**. This is your education expense credit. 10 _____|_____

Be sure to keep this worksheet and a copy of your receipts with your income tax records.

Education expenses **that do not qualify** for this credit include

- ✓ expenses paid for the **purchase** of supplies, books, or equipment that are not significantly used up during the school year, *e.g., purchasing musical instruments, costumes for a play.*
- ✓ expenses paid for athletic equipment if the program does not result in a credit towards completion of the school's education program.
- ✓ expenses paid directly to a business, *e.g., renting a musical instrument from a music store.*

? What if I did not receive a "Receipt for Qualified Education Expenses" from the school?

If you did not receive a receipt from the school and you are eligible for the education expense credit, you must complete Schedule ED, Credit for Qualified Education Expenses, to determine the amounts to write on Form IL-1040, Line 21a and Line 21b. For a copy of this schedule, refer to the back page of this booklet.

For more details concerning the Education Expense credit, refer to Informational Bulletin FY 2000-19, Education Expense Credit for Individuals.

Attach Schedule ED.

? How much credit will I be allowed?

You may be allowed 25 percent of your family's qualified education expenses in excess of \$250. Your total credit shall not exceed \$500 in any year, regardless of the number of qualifying students.

Note → In order for your education expense credit to be processed correctly, you must write the amount from Line 1 of the Schedule ED or ED Worksheet on Line 21a of your Form IL-1040, and the amount from Line 10 of the Schedule ED or ED Worksheet on Line 21b of your Form IL-1040. Please follow the arrows on your Form IL-1040.

Line 22: Earned Income Credit

If you qualified for a federal Earned Income Credit, you may also qualify for the Illinois Earned Income Credit. Complete the "Earned Income Credit (EIC) Worksheet" to determine the amount of credit to write on Line 22b of your Illinois return.

Write the amount of your federal Earned Income Credit on Line 1 of the EIC Worksheet. You will find your Earned Income Credit on your U.S. 1040, Line 64; U.S. 1040A, Line 41; U.S. 1040EZ, Line 8; or U.S. TeleFile Worksheet, Line L. Follow the instructions on the worksheet for Lines 2 through 11.

Nonresident and part-year residents: You must apportion your credit between the amount of your income taxed by Illinois and the amount of your income not taxed by Illinois by completing the EIC Worksheet.

If you **did not** qualify for a federal Earned Income Credit, you will not be allowed this credit on your Illinois return.

Note → In order for your earned income credit to be processed correctly, you must write the amount from Line 1 of the EIC Worksheet on Line 22a of your Form IL-1040 and the amount from Line 11 of the worksheet on Line 22b of your Form IL-1040. Please follow the arrows on your Form IL-1040.



Earned Income Credit (EIC) Worksheet

- 1 Write the amount of federal Earned Income Credit as shown on your U.S. 1040, Line 64; U.S. 1040A, Line 41; U.S. 1040EZ, Line 8; or U.S. TeleFile worksheet, Line L. Write the amount here and on **Line 22a of your Form IL-1040.** 1 _____|_____
- 2 Multiply the amount on Line 1 by 5% (.05). 2 _____|_____
- 3 **Illinois residents :** Write 1.0
Nonresidents and part-year residents: Write the decimal from your completed Schedule NR, Step 5, Line 49. 3 ____ . ____
- 4 Multiply Line 2 by the decimal on Line 3. 4 _____|_____
- 5 Write the amount of income tax from Form IL-1040, Line 16. 5 _____|_____
- 6 Write the amount of credit for tax paid to other states from Form IL-1040, Line 19. 6 _____|_____
- 7 Write the amount of property tax credit from Form IL-1040, Line 20b. 7 _____|_____
- 8 Write the amount of education expense credit from Form IL-1040, Line 21b. 8 _____|_____
- 9 Add Lines 6, 7, and 8. 9 _____|_____
- 10 Subtract Line 9 from Line 5. This is your tax. 10 _____|_____
- 11 Compare the amounts on Line 4 and Line 10. Write the lesser amount here and on your Form IL-1040, **Line 22b.** This is your Illinois Earned Income Credit (EIC). 11 _____|_____

Be sure to keep this worksheet with your income tax records.




Lines 23-28

Line 23: Credit from Schedule 1299-C


Write the amount from Schedule 1299-C, Income Tax Subtraction and Credits for Individuals, Step 4, Line 44. Schedule 1299-C allows you to reduce your tax by taking the following credits:

- ◆ "TECH-PREP" Youth Vocational Programs Credit
- ◆ Dependent Care Assistance Program Tax Credit
- ◆ Jobs Tax Credit
- ◆ High Impact Business Investment Credit
- ◆ Enterprise Zone Investment Credit
- ◆ Research and Development Credit
- ◆ Economic Development for a Growing Economy Tax Credit
- ◆ Training Expense Credit
- ◆ Affordable Housing Donations Credit

 Schedule 1299-C.

Line 24: Total payments and credits

Add Lines 17, 18, 19, 20b, 21b, 22b, and 23, and write the total on Line 24.

 *The total of Lines 19, 20b, 21b, 22b, and 23 cannot exceed the amount of tax shown on Line 16.*

Step 8

Figure your overpayment or your tax due

Line 25: Overpayment

If Line 24 is greater than Line 16, subtract Line 16 from Line 24. This is the amount of your overpayment.

Line 26: Tax due

If Line 16 is greater than Line 24, subtract Line 24 from Line 16. This amount is your tax due.

Step 9

Figure your penalty


Line 27: Late-payment penalty for underpayment of estimated tax


If you owe more than **\$500** in tax when you file, *i.e.* Line 16 minus the total of Lines 17, 19, 20b, 21b, 22b, and 23, you may owe a late-payment penalty for underpayment of estimated tax. Refer to Form IL-2210, Computation of Penalties for Individuals, for more details.

If you owe this penalty, you may prefer for us to figure your penalty and bill you, or you may complete Form IL-2210 to determine the penalty. If you decide to figure this penalty, write the late-payment penalty for underpayment of estimated tax amount from Form IL-2210, Line 28, on Form IL-1040, Line 27.

Check the box on Form IL-1040, Step 9, Line 27, if you

- ◆ annualized your income on Form IL-2210, or
- ◆ are 65 years of age or older and you permanently live in a nursing home.

 Form IL-2210 if you annualized your income.

 *If you owe the late-payment penalty because you underpaid your estimated tax, you may want your employer to increase the amount of Illinois Income Tax withheld from your pay.*

If your income is not subject to withholding or you do not want to increase the amount withheld from your pay, you should make timely estimated tax payments with Form IL-1040-ES, Estimated Income Tax Payments for Individuals.

For more information on making estimated tax payments, refer to the instructions for Form IL-1040-ES, Estimated Income Tax Payments for Individuals.

Step 10

Figure your donations

Line 28: Voluntary contributions

You may contribute to one or more of the following state funds. Contributions to the funds may be in any amount (\$1 or more) and will decrease your overpayment or increase your balance due. Write the amount you wish to contribute on Lines 28a through 28g.

You cannot change your contributions to these funds on an amended return.

- a Wildlife Preservation Fund** – Hundreds of plant and animal species struggle to survive in Illinois' changing environment. Your contribution can mean the difference between survival and extinction of species such as Prairie Chickens and Barn Owls. We need your support to help preserve our native species.
- b Child Abuse Prevention Fund** – Nearly 100,000 children will be reported this year as victims of abuse or neglect. Your contribution will support programs designed to help families parent well and prevent abuse of their children.
- c Alzheimer's Disease Research Fund** – More than 210,000 Illinois residents suffer from Alzheimer's disease. Grants from this fund will help support important research to find a cure and treatment for this devastating disease.

d Assistance to the Homeless Fund – Your contribution supports local agencies that provide shelter, meals, and services needed by homeless families and individuals. The assistance given by the local not-for-profit organizations enables homeless people to regain residence in the community and maintain their independence.

e Penny Severns Breast and Cervical Cancer Research Fund – Breast and cervical cancers account for nearly one-third of all cancers diagnosed annually in Illinois. Contributions to this fund will help to support research in areas related to breast and cervical cancer prevention, early detection, and treatment of these cancers.

f Prostate Cancer Research Fund – Prostate cancer is the second leading cause of cancer death among men, both nationally and in Illinois. Contributions to this fund will help to support Illinois researchers conducting scientific investigations into the prevention, cure, and treatment of prostate cancer.

g Multiple Sclerosis Assistance Fund – Multiple Sclerosis (MS) is a chronic, often disabling disease of the central nervous system that generally strikes people between the ages of 20 and 50.

Your donation to the Multiple Sclerosis Assistance Fund will help fund research and treatment and provide hope for thousands of individuals with MS and their families.

Add Lines a through g, and write the total on Line 28.

Line 29: Total penalty and donations

Add Line 27 and Line 28, and write the total on Line 29.

Step 11

Figure your refund or the amount you owe

Line 30: Overpayment after penalties and donations

If you have an overpayment on Line 25 and this amount is greater than Line 29, subtract Line 29 from Line 25 and write the result on Line 30.

Line 31: Overpayment applied to next year

Write the amount of your 2002 overpayment that you wish to apply to your 2003 Illinois estimated tax. If for any reason this amount is reduced, you may owe a late-payment penalty for underpayment of estimated tax for the following year.

Note → We will reduce any refund, contribution, or credit to your 2003 estimated tax by the amount of any outstanding income tax, penalties, and interest you may owe in the current year or any other year.

Line 32: Refund

Subtract Line 31 from Line 30. This is your refund. We will not refund or credit any amount less than \$1.

Line 33: Direct deposit your refund

You may deposit your refund directly into your checking or savings account.

? What should I do to deposit my refund directly into my checking account?

If you choose to deposit your refund directly into your checking account, you must

- ◆ enter your routing number on Line 33. Your routing number must be nine digits and the first two digits must be 01 through 12 or 21 through 32. The sample check has an example of a routing number.
- ◆ check the box on Line 33, indicating you want your refund deposited into your checking account.
- ◆ enter your account number on Line 33. Your account number may be up to 17 digits. The sample check has an example of an account number.

Include hyphens, but omit spaces and special symbols. Do not be concerned if you have unused boxes. Do **not** include your check number.

? What should I do to deposit my refund directly into my savings account?

If you choose to deposit your refund directly into your savings account, you must

- ◆ follow the directions for “What should I do to deposit my refund directly into my checking account,” **except** you must contact your financial institution for your routing and account numbers, and
- ◆ check the savings account box on Form IL-1040, Line 33, indicating you want your refund deposited into your savings account.

Note → Do not take your account and routing numbers from your checking or savings account deposit slip. Also, some financial institutions may not allow a refund to be deposited into an account if the names on the account are not the same

Dehen Taxpayer
Payton Taxpayer
1040 Square
Lincoln Land, IL 12345

Date _____

PAY TO THE ORDER OF _____ \$ _____ DOLLARS

The Land Bank
Land IL 12345

Memo
: 23456789 : 910112131415 9876

Routing number Account number

Do not include your check number

Note: The routing number and account number may be in different places on your check.

Lines 33-34

names that appear on the refund. If for some reason your financial institution does not honor your request for direct deposit, we will send you a check instead.

Line 34: Amount you owe

If you have tax due on Line 26, add Line 26 to Line 29, and write the result on Line 34. This is the amount of tax, penalty, and donations that you owe.

Or

If you have an overpayment on Line 25 and this amount is less than Line 29, subtract Line 25 from Line 29. Write the result on Line 34. This is the amount of tax, penalty, and donations that you owe.

If Line 34 is less than \$1, you do not have to pay.

Your tax payment is due on or before April 15, 2003.

? What options do I have to pay the amount I owe?

You have three options to pay the amount you owe. You may pay by

- ◆ electronic funds withdrawal (electronic payment taken from your checking or savings account);
- ◆ MasterCard, Discover card, American Express card, or Visa card; or
- ◆ check or money order.

? What should I do to pay the amount I owe through electronic funds withdrawal?

If you choose to pay the amount you owe by electronically withdrawing your payment from your checking or savings account, visit our Web site at www.ILtax.com.

You will need the same information that is required for direct deposit. See the instructions for Line 33.

You will also need

- ◆ your Illinois Personal Identification number (IL-PIN). If you do not have an IL-PIN, call **1 800 732-8866** or visit our Web site at www.ILtax.com to see if an IL-PIN has been assigned to you. Please have your driver's license available when you make this call.
- ◆ your routing number. Your routing number must be nine digits and the first two digits must be 01 through 12 or 21 through 32. See the sample check on the previous page for an example of a routing number.
- ◆ your account number. Your account number can be up to 17 digits. See the sample check on the previous page for an example of an account number.
- ◆ to indicate if you want your debit from your checking or savings account.

Note → Include hyphens, but omit spaces and special symbols when entering your account and routing numbers. Do not be concerned if you have unused boxes. Do not include your check number.

Warning: Some financial institutions do not allow electronic funds withdrawal from some types of saving accounts. Please check with your financial institution.

? What should I do if I want to pay the amount I owe by credit card?

If you choose to pay the amount you owe by MasterCard, Discover card, American Express card, or Visa card,

- ◆ call – **1 800 2PAYTAX (1 800 272-9829)**, or
- ◆ visit – www.officialpayments.com and select "Payment Center" at the top of the home page.

Be sure you have your credit card ready. The credit card processor will ask a series of questions and ask you to enter your Jurisdiction Code. The Jurisdiction Code for Illinois is **2300**.

There will be an additional convenience fee assessed to your credit card account by the credit card processor.

? What should I do if I want to pay the amount I owe by check?

Make your check or money order payable to the "Illinois Department of Revenue" (not IRS). Write your Social Security number, and your spouse's Social Security number if filing jointly, in the lower left corner of your payment.

If you are sending a check or money order to pay the tax, penalty, and donations of another taxpayer, write that taxpayer's name and Social Security number in the lower left corner of the payment.

If you reside in a foreign country, your payment must be U.S. negotiable currency expressed in U.S. dollars and drawn on a U.S. bank.

Do not send cash.

If you file using the paper Form IL-1040, mail your check or money order together with your return to:

**ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001.**



your check to the front of your paper Form IL-1040.

If you file using one of our electronic methods, mail your check or money order to the address above. **Do not** enclose a copy of your return.

? What if I do not file or pay on time?

If you do not file or pay the proper amount of tax on time, you may owe additional penalties and interest. We will send you a billing notice for any penalties or interest that are due.

However, if you prefer to figure your penalties, complete Form IL-2210, Computation of Penalties for Individuals. Include the late-payment penalty for underpayment of estimated tax on Form IL-1040, Line 27.

You will include any late-payment penalty for unpaid tax and late-filing penalty on Form IL-2210, Line 35.

Step 12

Sign and date your return

Sign and date your return. If you are filing jointly, your spouse also must sign and date the return. If you are filing for a minor as a parent or guardian, you must sign and date the return.

If you do not sign your return, it will not be considered filed and you may be subject to a nonfiler penalty. In addition, if you do not sign your return and three years have passed since the extended due date of that return, any overpayment will be forfeited. If you paid someone to prepare your return, that individual also must provide a handwritten signature, date the return, and provide his or her telephone number and tax identification number. Staple all required copies of forms and schedules, powers of attorney, and letters of estate or office to the tax return.

Write your **daytime telephone** number. If a problem arises in processing your return, it is helpful for us to have a telephone number where we can reach you during our business hours, which are from 8 a.m. to 5 p.m.

Check the box

If a tax preparer completes your return and you would still like to receive an Illinois Income Tax Booklet next year, check the box at the bottom of Form IL-1040.

? *Where should I mail my income tax return?*

If no payment is enclosed, you should mail your return to the

**ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62719-0001.**

If a payment is enclosed, you should mail your return to the

**ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001.**



- **Attach supporting documents** to your return.
- If you have an entry on any of the lines identified below and do not attach the required supporting documents to your return, your entry will be disallowed, and any refund you are entitled to will be delayed.

If you completed:

Attach:

<p>→ Line 5 Federally taxed Social Security benefits and certain federally taxed retirement income</p>	<ul style="list-style-type: none"> ✓ U.S. 1040 or U.S. 1040A, Page 1 ✓ Form W-2 ✓ 1099-R or SSA-1099, if applicable ✓ U.S. 1040, Schedule D, Pages 1 and 2, if applicable ✓ Form IL-4644, if applicable
<p>→ Line 6 Military pay</p>	<ul style="list-style-type: none"> ✓ Form W-2 showing military pay
<p>→ Line 8 U.S. government obligations and U.S. agency income</p>	<ul style="list-style-type: none"> ✓ U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1, identifying each U.S. government obligation separately; and a copy of any statement you received from a mutual fund
<p>→ Line 9 Other subtractions to your income</p>	<ul style="list-style-type: none"> ✓ The statement that specifically identifies the payer and the amount of obligation for interest on obligations of Illinois state and local government ✓ Form IL-4562 to support depreciation subtraction ✓ Illinois Schedules K-1-P, K-1-T, or any other notification that was furnished to you for partnership, S corporation, estate, and trust subtractions ✓ Illinois Schedule F and any required federal forms or schedules for August 1, 1969, valuation limitation amounts ✓ Schedule 1299-C that identifies the subtraction for enterprise zone dividends ✓ U.S. 1040 and all pertinent U.S. schedules for recovery amounts
<p>→ Line 14 Nonresident or Part-year resident</p>	<ul style="list-style-type: none"> ✓ Illinois Schedule NR
<p>→ Line 16 Recapture of investment credits</p>	<ul style="list-style-type: none"> ✓ Illinois Schedule 4255 - recapture of investment credits
<p>→ Line 17 Illinois Income Tax withheld</p>	<ul style="list-style-type: none"> ✓ All W-2, 1099-R, and W-2G forms showing Illinois state tax withheld. Be sure to attach to the front of your Form IL-1040 ✓ IL-1023-C, K-1-P, and a copy of the ruling you received from the department, if applicable
<p>→ Line 19 Income tax paid to another state</p>	<ul style="list-style-type: none"> ✓ Illinois Schedule CR, copies of out-of-state income tax returns, and that state's supporting documents
<p>→ Line 21 Education expense</p>	<ul style="list-style-type: none"> ✓ Receipt for Qualified Education Expenses or Schedule ED, Credit for Qualified Education Expenses
<p>→ Line 23 Additional credits</p>	<ul style="list-style-type: none"> ✓ Illinois Schedule 1299-C
<p>→ Line 27 Self-assessed penalty</p>	<ul style="list-style-type: none"> ✓ Form IL-2210, if you annualized your income



IDOR Web site → 24 hours a day, 7 days a week

www.ILtax.com

For

- IL-PIN number
- I-File
- Electronic funds withdrawal
- 2002 refund information
- Estimated payment information
- forms publications bulletins
- Form 1099-G information
- information about your ITR-76, Taxpayer Notification; and ITR-85, Individual Income Tax First and Final Bill



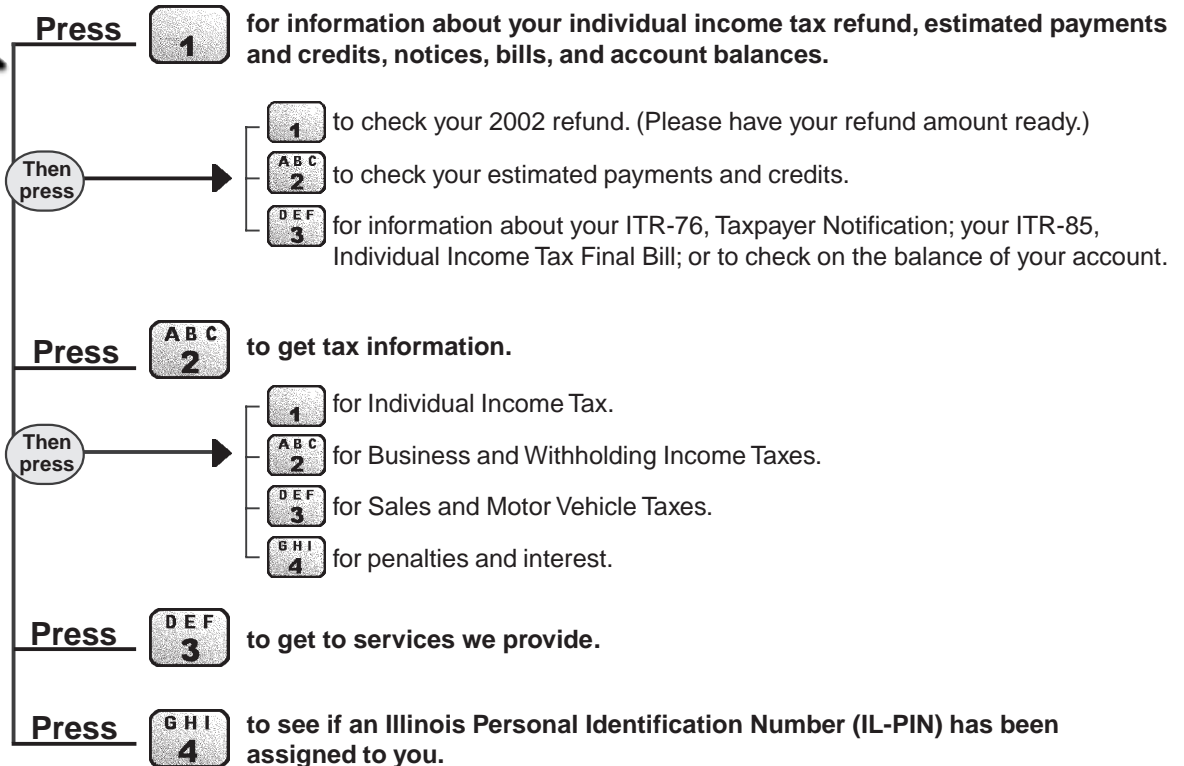
Automated tax assistance → 24 hours a day, 7 days a week

1 800 732-8866 or 217 782-3336

The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

To better insure access to your information, we suggest calling through our automated system during our nonbusiness hours: before 8 a.m. and after 5 p.m.

Please have your Social Security number ready when you call.



Do you need help or information?

IDOR locations

in Illinois

204 W. College
Carbondale 62901-2808

James R. Thompson Center
100 West Randolph Street
Concourse Level
Chicago 60601-3274

Maine North Regional Building
9511 Harrison Street FA203
Des Plaines 60016-1563

9730 S. Western Avenue
Room 304
Evergreen Park 60805-2876

15 Executive Drive
Suite 2
Fairview Heights 62208-1331

200 S. Wyman Street
Rockford 61101-1237

4711 44th Street
Rock Island 61201-7190

Willard Ice Building
101 West Jefferson
Springfield 62702

245 W. Roosevelt Road
Building 4
West Chicago 60185-0310

in other states

Century Plaza
45 Eisenhower Drive
Suite 2
Paramus, NJ 07652-1416

Rock Run Corporate Park
North Building, Suite 215
5700 Lombardo Center
Cleveland, OH 44131-2540

729 S. Jupiter Road
Suite 101
Garland, TX 75042

For general tax information

If you have questions about completing your Illinois tax return, you may visit any of the Illinois Department of Revenue offices listed on this page Monday through Friday or use



Look inside the back cover for telephone numbers and detailed information.

If you would like to write to us about your tax questions, send to: Illinois Department of Revenue, P.O. Box 19044, Springfield, Illinois 62794-9044. Be sure to include your name, address, Social Security number, tax type, and tax year.

For walk-in assistance

Taxpayers may receive assistance from the Illinois Department of Revenue (IDOR) or the Internal Revenue Service (IRS) at the locations, hours, and dates listed below.

These services will be available through April 15.

IDOR offers assistance at

	<i>Willard Ice Building – 101 West Jefferson – Springfield</i>		Business hours: 8:00 a.m. to 5:00 p.m.
Extended hours	January 2 – April 4	Monday thru Friday	8:00 a.m. – 5:00 p.m.
	February 1 – April 12	Saturdays only	8:30 a.m. - 12:30 p.m.
	April 7 – April 15	Monday thru Friday	7:30 a.m. – 7:00 p.m.

IDOR and IRS offer assistance at

	<i>James R. Thompson Center – 100 West Randolph – Chicago</i>		Business hours: 8:30 a.m. to 5:00 p.m.
Extended hours	February 3 – April 4	Monday thru Friday	8:30 a.m. – 5:00 p.m.
	April 7 – April 15	Monday thru Friday	7:30 a.m. – 6:00 p.m.

IDOR and IRS offer assistance at

	<i>Kluczynski Federal Building – 230 South Dearborn – Chicago</i>		Business hours: 8:00 a.m. to 4:30 p.m.
Extended hours	February 3 – April 10	Monday, Thursday	8:30 a.m. - 5:30 p.m.
	February 4 – April 11	Tuesday, Wednesday, Friday	8:30 a.m. - 4:30 p.m.
	February 8 – April 5	Saturdays only	8:30 a.m. - 12:30 p.m.
	April 12	Saturday	8:30 a.m. – 2:30 p.m.
	April 14 & 15	Monday & Tuesday	8:30 a.m. - 6:30 p.m.

For forms and publications



Illinois forms are available on our Web site at www.ILtax.com.



Certain Illinois forms and publications are available by calling Illinois Tax Fax, our fax-on-demand service, at **217 785-3400**.



Illinois forms and publications are available by calling our 24-hour Forms Order Line at **1 800 356-6302**. Our telephones are available seven days a week.



If you prefer to order Illinois forms and publications by mail, write to Illinois Department of Revenue, P.O. Box 19010, Springfield, Illinois 62794-9010.



During the income tax filing season, Illinois forms are available at banks, libraries, or any taxpayer assistance office listed on this page.

