



Step 1: Provide the following information

Attach to your Form IL-1040

1 Your first name and initial Spouse's first name (and last name if different) Your last name

2 a Your Social Security number b Your spouse's Social Security number

3 Were you, or your spouse if "married filing jointly," a full-year resident of Illinois during the tax year? [ ] Yes [ ] No STOP If you answered "Yes," you cannot use this form (see instructions).

4 If you, or your spouse if "married filing jointly," were a part-year resident during the tax year complete Line 4a and b, if applicable.

a I lived in Illinois from \_\_\_ / \_\_\_ / \_\_\_ to \_\_\_ / \_\_\_ / \_\_\_ I lived in \_\_\_ from \_\_\_ / \_\_\_ / \_\_\_ to \_\_\_ / \_\_\_ / \_\_\_
Month Day Year Month Day Year State Month Day Year Month Day Year

b My spouse lived in Illinois from \_\_\_ / \_\_\_ / \_\_\_ to \_\_\_ / \_\_\_ / \_\_\_ My spouse lived in \_\_\_ from \_\_\_ / \_\_\_ / \_\_\_ to \_\_\_ / \_\_\_ / \_\_\_
Month Day Year Month Day Year State Month Day Year Month Day Year

5 If you were a resident of any of the states listed below during the tax year, check the appropriate state.
[ ] Iowa [ ] Kentucky [ ] Michigan [ ] Wisconsin

6 If you earned income or filed an income tax return for the tax year in a state other than those listed above, write the two-letter abbreviation of that state.

Step 2: Complete Form IL-1040

Complete Lines 1 through 12 of your Form IL-1040, Individual Income Tax Return, as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency. Attach Schedule NR to your Form IL-1040.

Step 3: Figure the Illinois portion of your federal adjusted gross income

Write the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

Table with 3 columns: Line Number, Description, Column A Federal Total, Column B Illinois Portion. Rows 7-22 include items like Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividend income; Taxable refunds, credits, or offsets of state and local income tax; Alimony received; Business income or loss; Capital gain or loss; Other gains or losses; Taxable IRA distributions; Taxable pensions and annuities; Rents, royalties, partnerships, S corporations, estates, and trusts; Farm income or loss; Unemployment compensation; Taxable Social Security benefits; Other income; and Add Column B, Lines 7 through 21.

**Step 3: Continued**

	Column A Federal Total	Column B Illinois Portion
<b>23</b> Write the Illinois portion of your federal total income from Page 1, Step 3, Line 22.		<b>23</b> _____
<b>24</b> Deduction for educator expenses (federal Form 1040, Line 23; or 1040A, Line 16)	<b>24</b> _____	_____
<b>25</b> Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	<b>25</b> _____	_____
<b>26</b> Total IRA deduction (federal Form 1040, Line 25; or 1040A, Line 17)	<b>26</b> _____	_____
<b>27</b> Deduction for student loan interest (federal Form 1040, Line 26; or 1040A, Line 18)	<b>27</b> _____	_____
<b>28</b> Deduction for tuition and fees (federal Form 1040, Line 27; or 1040A, Line 19)	<b>28</b> _____	_____
<b>29</b> Deduction for health savings account (federal Form 1040, Line 28)	<b>29</b> _____	_____
<b>30</b> Moving expenses (federal Form 1040, Line 29)	<b>30</b> _____	_____
<b>31</b> Deduction for one-half of self-employment tax (federal Form 1040, Line 30)	<b>31</b> _____	_____
<b>32</b> Self-employed health insurance deduction (federal Form 1040, Line 31)	<b>32</b> _____	_____
<b>33</b> Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 32)	<b>33</b> _____	_____
<b>34</b> Penalty on early withdrawal of savings (federal Form 1040, Line 33)	<b>34</b> _____	_____
<b>35</b> Alimony paid (federal Form 1040, Line 34a)	<b>35</b> _____	_____
<b>36</b> Other adjustments (see instructions)	<b>36</b> _____	_____
<b>37</b> Add Column B, Lines 24 through 36. This is the Illinois portion of your federal adjustments to income.		<b>37</b> _____
<b>38</b> Write your adjusted gross income as reported on your federal Form 1040, Line 36; 1040A, Line 21; 1040EZ, Line 4; or TeleFile Worksheet, Line I.	<b>38</b> _____	_____
<b>39</b> Subtract Line 37 from Line 23. This is the Illinois portion of your federal adjusted gross income.		<b>39</b> _____

**Step 4: Figure your Illinois additions and subtractions**

In Column A, write the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

	Column A Form IL-1040 Total	Column B Illinois Portion
<b>40</b> Federally tax-exempt interest income (Form IL-1040, Line 2)	<b>40</b> _____	_____
<b>41</b> Other additions (Form IL-1040, Line 3)	<b>41</b> _____	_____
<b>42</b> Add Column B, Lines 39, 40, and 41. This is the Illinois portion of your total income.		<b>42</b> _____
<b>43</b> Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	<b>43</b> _____	_____
<b>44</b> Military pay earned and included in your adjusted gross income. (Form IL-1040, Line 6)	<b>44</b> _____	_____
<b>45</b> Illinois Income Tax refund included on your U.S. 1040, Line 10. (Form IL-1040, Line 7)	<b>45</b> _____	_____
<b>46</b> U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest (Form IL-1040, Line 8)	<b>46</b> _____	_____
<b>47</b> Other subtractions (Form IL-1040, Line 9)	<b>47</b> _____	_____
<b>48</b> Add Column B, Lines 43 through 47. This is the total of your Illinois subtractions.		<b>48</b> _____

**Step 5: Figure your Illinois income and tax**

<b>49</b> Subtract Line 48 from Line 42. If Line 48 is larger than Line 42, write zero. This is your Illinois base income. <b>Write this amount on your Form IL-1040, Line 14.</b>		<b>49</b> _____
If Line 49 is zero, skip Lines 50 through 54, and write "0" on Line 55.		
<b>50</b> Write the base income from Form IL-1040, Line 11.	<b>50</b> _____	_____
<b>51</b> Divide Line 49 by Line 50. Write the appropriate decimal. If Line 49 is greater than Line 50, write 1.000.	<b>51</b> _____	_____
<b>52</b> Write your exemption allowance from your Form IL-1040, Line 12.	<b>52</b> _____	_____
<b>53</b> Multiply Line 52 by the decimal on Line 51. This is your Illinois exemption allowance.		<b>53</b> _____
<b>54</b> Subtract Line 53 from Line 49. This is your Illinois net income.		<b>54</b> _____
<b>55</b> Multiply the amount on Line 54 by 3% (.03). This amount may not be less than zero. This is your tax. <b>Write this amount on your Form IL-1040, Line 15.</b>		<b>55</b> _____

