



**Illinois Department of Revenue**  
**2006 Schedule NR**

**Nonresident and Part-Year Resident Computation of Illinois Tax**

**Attach to your Form IL-1040**  
 IL Attachment No. 2

**Step 1: Provide the following information**

- 1** \_\_\_\_\_  
 Your first name and initial                      Spouse's first name (and last name if different)                      Your last name
- 2 a** \_\_\_\_\_ **b** \_\_\_\_\_  
 Your Social Security number                      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                      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, tell us your residency dates for 2006.
- a** I lived in **Illinois** from \_\_\_/\_\_\_/06 to \_\_\_/\_\_\_/06                      I lived in \_\_\_\_\_ from \_\_\_/\_\_\_/06 to \_\_\_/\_\_\_/06  
 Month Day Year                      Month Day Year                      State                      Month Day Year                      Month Day Year
- b** My spouse lived in **Illinois** from \_\_\_/\_\_\_/06 to \_\_\_/\_\_\_/06                      My spouse lived in \_\_\_\_\_ from \_\_\_/\_\_\_/06 to \_\_\_/\_\_\_/06  
 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.*

	Column A Federal Total	Column B Illinois Portion
<b>7</b> Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1)	<b>7</b> _____	_____
<b>8</b> Taxable interest income (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2)	<b>8</b> _____	_____
<b>9</b> Ordinary dividend income (federal Form 1040 or 1040A, Line 9a)	<b>9</b> _____	_____
<b>10</b> Taxable refunds, credits, or offsets of state and local income tax (federal Form 1040, Line 10)	<b>10</b> _____	_____
<b>11</b> Alimony received (federal Form 1040, Line 11)	<b>11</b> _____	_____
<b>12</b> Business income or loss (federal Form 1040, Line 12)	<b>12</b> _____	_____
<b>13</b> Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	<b>13</b> _____	_____
<b>14</b> Other gains or losses (federal Form 1040, Line 14)	<b>14</b> _____	_____
<b>15</b> Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	<b>15</b> _____	_____
<b>16</b> Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	<b>16</b> _____	_____
<b>17</b> Rents, royalties, partnerships, S corporations, estates, and trusts (federal Form 1040, Line 17)	<b>17</b> _____	_____
<b>18</b> Farm income or loss (federal Form 1040, Line 18)	<b>18</b> _____	_____
<b>19</b> Unemployment compensation, Alaska Permanent Fund dividends, and jury duty fees (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3)	<b>19</b> _____	_____
<b>20</b> Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	<b>20</b> _____	_____
<b>21</b> Other income (federal Form 1040, Line 21) Include winnings from the <b>Illinois State Lottery</b> as Illinois income in Column B.	<b>21</b> _____	_____
<b>22</b> Add Column B, Lines 7 through 21. This is the Illinois portion of your federal total income.	<b>22</b> _____	_____

**Income**

**Continue with Step 3 on Page 2** ➔

**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 Archer MSA (federal Form 1040, Line 23)	<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> Deduction for health savings account (federal Form 1040, Line 25)	<b>26</b> _____	_____
<b>27</b> Moving expenses (federal Form 1040, Line 26)	<b>27</b> _____	_____
<b>28</b> Deduction for one-half of self-employment tax (federal Form 1040, Line 27)	<b>28</b> _____	_____
<b>29</b> Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 28)	<b>29</b> _____	_____
<b>30</b> Self-employed health insurance deduction (federal Form 1040, Line 29)	<b>30</b> _____	_____
<b>31</b> Penalty on early withdrawal of savings (federal Form 1040, Line 30; or 1040A, Line 16)	<b>31</b> _____	_____
<b>32</b> Alimony paid (federal Form 1040, Line 31a)	<b>32</b> _____	_____
<b>33</b> Total IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	<b>33</b> _____	_____
<b>34</b> Deduction for student loan interest (federal Form 1040, Line 33; or 1040A, Line 18)	<b>34</b> _____	_____
<b>35</b> Deduction for jury duty pay (federal Form 1040, Line 34; or 1040A, Line 19)	<b>35</b> _____	_____
<b>36</b> Domestic production activities deduction (federal Form 1040, Line 35)	<b>36</b> _____	_____
<b>37</b> Other adjustments (see instructions)	<b>37</b> _____	_____
<b>38</b> Add Column B, Lines 24 through 37. This is the Illinois portion of your federal adjustments to income.		<b>38</b> _____
<b>39</b> Write your adjusted gross income as reported on your federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4.	<b>39</b> _____	_____
<b>40</b> Subtract Line 38 from Line 23. This is the Illinois portion of your federal adjusted gross income.		<b>40</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>41</b> Federally tax-exempt interest income (Form IL-1040, Line 2)	<b>41</b> _____	_____
<b>42</b> Other additions (Form IL-1040, Line 3)	<b>42</b> _____	_____
<b>43</b> Add Column B, Lines 40, 41, and 42. This is the Illinois portion of your total income.		<b>43</b> _____
<b>44</b> Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	<b>44</b> _____	_____
<b>45</b> Military pay earned and included in your adjusted gross income. (Form IL-1040, Line 6)	<b>45</b> _____	_____
<b>46</b> Illinois Income Tax overpayment included on your U.S. 1040, Line 10. (Form IL-1040, Line 7)	<b>46</b> _____	_____
<b>47</b> U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest (Form IL-1040, Line 8)	<b>47</b> _____	_____
<b>48</b> Other subtractions (Form IL-1040, Line 9)	<b>48</b> _____	_____
<b>49</b> Add Column B, Lines 44 through 48. This is the total of your Illinois subtractions.		<b>49</b> _____

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

<b>50</b> Subtract Line 49 from Line 43. If Line 49 is larger than Line 43, write zero. This is your <b>Illinois base income</b> . <b>Write this amount on your Form IL-1040, Line 14.</b> _____ → <b>50</b> _____ If Line 50 is zero, skip Lines 51 through 55, and write "0" on Line 56.		
<b>51</b> Write the base income from Form IL-1040, Line 11.	<b>51</b> _____	_____
<b>52</b> Divide Line 50 by Line 51 (carry to three decimal places). Write the appropriate decimal. If Line 50 is greater than Line 51, write 1.000.	<b>52</b> _____	_____
<b>53</b> Write your exemption allowance from your Form IL-1040, Line 12.	<b>53</b> _____	_____
<b>54</b> Multiply Line 53 by the decimal on Line 52. This is your Illinois exemption allowance.		<b>54</b> _____
<b>55</b> Subtract Line 54 from Line 50. This is your Illinois net income.		<b>55</b> _____
<b>56</b> Multiply the amount on Line 55 by 3% (.03). This amount may not be less than zero. This is your <b>tax</b> . <b>Write this amount on your Form IL-1040, Line 15.</b> _____ → <b>56</b> _____		

