



Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or if you are entitled to take subtractions on Form IL-1040, Line 7.

Note If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.

Step 1: Provide the following information

Your name as shown on Form IL-1040.

Your Social Security number.

Step 2: Figure your additions for Form IL-1040, Line 3

Write the amount of

- 1 Your child's federally tax-exempt interest and dividend income as reported on U.S. Form 8814
2 Distributive share of additions you received from a partnership, S corporation, trust, or estate.
3 Withdrawals you made from your Medical Care Savings Account, and the interest earned, if not included in your adjusted gross income
4 Lloyds plan of operations loss, if reported on your behalf on Form IL-1023-C and included in your adjusted gross income
5 Earnings distributed in 2008 from IRC Section 529 college savings and tuition programs if not included in your adjusted gross income
6 Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4.
7 Business expense recapture (nonresidents only)
8 Recapture of deductions for contributions to Illinois college savings plans transferred to an out-of-state plan
9 Other income - Identify each item
10 Add Lines 1 through 9. Write the amount here and on Form IL-1040, Line 3.

Step 3: Figure your subtractions for Form IL-1040, Line 7

Write the amount of

- 11 Contributions made in 2008 to the following college savings plans
a "Bright Start" College Savings Pool
b "College Illinois" Prepaid Tuition Program
c "Bright Directions" College Savings Pool
12 Distributive share of subtractions from a partnership, S corporation, trust, or estate.
13 Restoration of amounts held under claim of right under Internal Revenue Code, Section 1341
14 Contributions to a job training project
15 Expenses related to federal credits or federally tax-exempt income
16 Interest earned on investments through the Home Ownership Made Easy Program
17 Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 10.
18 Add Lines 11a through 17 and write the amount here and on Page 2, Line 19.



Step 3: Continued

19	Write the amount from Page 1, Line 18.	19	_____
	Write the following only if included in Form IL-1040, Lines 1, 2, or 3:		
20	Military pay earned. Attach military W-2.	20	_____
21	U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1	21	_____
22	August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and required federal forms.	22	_____
23	Enterprise or river edge redevelopment zone and high impact business dividend subtraction amount from your Schedule 1299-C, Step 2, Line 7. Attach Schedule 1299-C.	23	_____
24	Recovery of items previously deducted on U.S. 1040, Schedule A (including refunds of any state and local income taxes, other than Illinois). Attach a copy of U.S. 1040, Page 1, and required federal forms.	24	_____
25	Ridesharing money and other benefits	25	_____
26	Payment of life insurance, endowment, or annuity benefits received	26	_____
27	Your employer's contributions made on your behalf to an account established under the Medical Care Savings Account Act and the interest earned	27	_____
28	Lloyds plan of operations income if reported on your behalf on Form IL-1023-C	28	_____
29	Income earned by certain trust accounts established under the Illinois Pre-Need Cemetery Sales Act	29	_____
30	Education loan repayments made for primary care physicians who agree to practice in designated shortage areas under the Family Practice Residency Act	30	_____
31	Reparations or other amounts received as a victim of persecution by Nazi Germany	31	_____
32	Interest on the following tax-exempt obligations of Illinois state and local government. Do not include interest you received indirectly through owning shares in a mutual fund.		
a	Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)	32a	_____
b	Export Development Act of 1983 bonds	32b	_____
c	Illinois Development Finance Authority bonds, notes, and other evidence of obligation (venture fund and infrastructure bonds only)	32c	_____
d	Quad Cities Regional Economic Development Authority bonds and notes (if declared to be exempt from taxation by the Authority)	32d	_____
e	College Savings bonds	32e	_____
f	Illinois Sports Facilities Authority bonds	32f	_____
g	Higher Education Student Assistance Act bonds	32g	_____
h	Illinois Development Finance Authority bonds issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87	32h	_____
i	Rural Bond Bank Act bonds and notes	32i	_____
j	Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act	32j	_____
k	Quad Cities Interstate Metropolitan Authority bonds	32k	_____
l	Southwestern Illinois Development Authority bonds	32l	_____
m	Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and 825.55 or the Asbestos Abatement Finance Act	32m	_____
33	Interest on the following non-U.S. government bonds.		
a	Bonds issued by the government of Guam	33a	_____
b	Bonds issued by the government of Puerto Rico	33b	_____
c	Bonds issued by the government of the Virgin Islands	33c	_____
d	Bonds issued by the government of American Samoa	33d	_____
e	Bonds issued by the government of the Northern Mariana Islands	33e	_____
f	Mutual mortgage insurance fund bonds	33f	_____
34	Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 32 or 33 as reported on U.S. Form 8814	34	_____
35	Railroad unemployment income	35	_____
36	Add Lines 19 through 35. Write the amount here and on Form IL-1040, Line 7.	36	_____

