



Read this information first

You must file Schedule CU if you are in a same-sex civil union and you and your partner are filing "married filing jointly" or "married filing separately" Illinois returns.

Step 1: Provide the following information

Form for Step 1: Provide the following information. Includes fields for Your name, Your Social Security number, Your partner's name, and Your partner's Social Security number.

Step 2: Enter the amounts from your federal returns

Column A: Write the amounts from your actual federal return.
Column B: Write the amounts from your partner's actual federal return.
Column C: Write the amounts from your "as-if-married" federal return.

Read the instructions before completing this step.

Table with 4 columns: Description, Column A (Your federal return), Column B (Partner's federal return), and Column C ("As if married" return). Rows 1-22 list various income and deduction categories.

Continue with Step 2 on Page 2

	Column A Your federal return	Column B Partner's federal return	Column C "As if married" return
23 Penalty on early withdrawal of savings (federal Form 1040, Line 30)	23 _____	_____	_____
24 Alimony paid (federal Form 1040, Line 31a)	24 _____	_____	_____
25 IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	25 _____	_____	_____
26 Student loan interest deduction (federal Form 1040, Line 33; or 1040A, Line 18)	26 _____	_____	_____
27 Tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	27 _____	_____	_____
28 Domestic production activities deduction (federal Form 1040, Line 35)	28 _____	_____	_____
29 Adjusted gross income (federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4)	29 _____	_____	_____

Schedule CU Instructions

General Information

? What is the purpose of Schedule CU?

Since same-sex civil union partners are not allowed to file "married" returns with the Internal Revenue Service (IRS), you and your partner must complete an "as-if-married-filing-jointly" federal return or "as-if-married-filing-separately" federal returns before completing an Illinois income tax return.

Schedule CU, Civil Union Income Report, allows you to report the amounts from the federal returns you and your partner filed with the IRS, along with the amounts from your "as-if-married" federal return.

? What if I need additional assistance?

If you need assistance,

- visit our website at tax.illinois.gov,
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**, or
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Our office hours are 8 a.m. to 5 p.m. Monday through Friday.

Specific Instructions

Step 1: Provide the following information

Write your and your partner's names and Social Security numbers as shown on your Form IL-1040, Individual Income Tax Return.

Step 2: Enter the amounts from your federal returns

Column A - Write the amounts exactly as reported on the federal income tax return you filed with the Internal Revenue Service.

Column B - If you and your partner are filing a joint Illinois Individual Income Tax return, write the amounts exactly as reported on the federal income tax return your partner filed with the Internal Revenue Service.

Column C - If you are filing a joint Illinois Individual Income Tax return, write the amounts from the "as-if-married-filing-jointly" federal return you and your partner completed for Illinois tax purposes. If you are filing a separate Illinois Individual Income Tax return, write the amounts from the "as-if-married-filing-separately" federal return you completed for Illinois tax purposes.

In completing the "as-if-married" return amounts in Column C:

- You must follow all of the federal instructions for the filing status you choose, and recompute items as if you had filed your federal return using the status you have elected for Illinois purposes. For example, if you are filing a joint return, your capital losses may offset your partner's capital gains. However, if you reported the \$3,000 maximum net loss deduction on your federal return, and you elect to file a separate Illinois return, you will be allowed only the \$1,500 maximum capital loss deduction allowed for married filing separate returns on your Column C. If you and your partner both reported the maximum \$3,000 capital loss deduction on your federal returns, you will only be allowed one \$3,000 loss deduction in Column C of your joint return or you will each be allowed only the \$1,500 separate loss deduction in Column C of your separate returns.

- You must use your Illinois filing status and adjusted gross income from Column C to compute items that are phased out as adjusted gross income increases or that are not allowed on married filing separate returns. For example, if you elect to file separate returns, you cannot claim your federal deductions for student loan interest or higher education tuition, because these items cannot be claimed on a married filing separate return. If you file a joint return, you may need to recompute these deductions to reflect your joint adjusted gross income.
- You may need to make some adjustments that are not covered by the federal return instructions. For example, if your employer-provided health insurance covers your partner, the premiums you paid for your partner's coverage would be excluded from your taxable wages shown on your W-2 form if federal law treated you as spouses, but they will be included in your taxable wages if you are in a same-sex civil union. You should exclude the cost of these premiums from your taxable wages when completing Column C of your Schedule CU. Contact your employer to determine the amounts needed to make this adjustment, and keep this information in your records.

Note: If excluding these premiums from your income causes you to have too much Illinois tax withheld by your employer, you may file a new Form IL-W-4, Employee's Illinois Withholding Allowance Certificate and Instructions, with your employer claiming additional allowances using Step 2, Lines 6 and 7.
- If you have a federal net operating loss this year or a federal net operating loss carryback or carryover to this year and you use that loss to offset income of your partner in Column C of your joint return, you may not carry that loss to any other year, even if you file separately in that year or file a joint return with a different partner.

Note: This list contains examples and is not an all-inclusive list.