

Step 3: Continued

		Column A Federal Total	Column B Illinois Portion
Adjustments to Income	21 Enter the Illinois portion of your federal total income from Page 1, Step 3, Line 20.	21	.00
	22 Educator expenses (federal Form 1040, Line 23; or 1040A, Line 16)	22	.00
	23 Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	23	.00
	24 Health savings account deduction (federal Form 1040, Line 25)	24	.00
	25 Moving expenses (federal Form 1040, Line 26)	25	.00
	26 Deductible part of self-employment tax (federal Form 1040, Line 27)	26	.00
	27 Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040, Line 28)	27	.00
	28 Self-employed health insurance deduction (federal Form 1040, Line 29)	28	.00
	29 Penalty on early withdrawal of savings (federal Form 1040, Line 30)	29	.00
	30 Alimony paid (federal Form 1040, Line 31a)	30	.00
	31 IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	31	.00
	32 Student loan interest deduction (federal Form 1040, Line 33; or 1040A, Line 18)	32	.00
	33 Tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	33	.00
	34 Domestic production activities deduction (federal Form 1040, Line 35)	34	.00
	35 Other adjustments (see instructions)	35	.00
	36 Add Column B, Lines 22 through 35. This is the Illinois portion of your federal adjustments to income.	36	.00
	37 Enter your adjusted gross income as reported on your Form IL-1040, Line 1.	37	.00
	38 Subtract Line 36 from Line 21. This is the Illinois portion of your federal adjusted gross income.	38	.00

Step 4: Figure your Illinois additions and subtractions

In Column A, enter 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
Illinois Adjustments	39 Federally tax-exempt interest and dividend income (Form IL-1040, Line 2)	39	.00
	40 Other additions (Form IL-1040, Line 3)	40	.00
	41 Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income.	41	.00
	42 Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	42	.00
	43 Illinois Income Tax overpayment included on your federal Form 1040, Line 10. (Form IL-1040, Line 6)	43	.00
	44 Other subtractions (Form IL-1040, Line 7)	44	.00
	45 Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions.	45	.00

Step 5: Figure your Illinois income and tax

Tax Calculations	46 Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income . Enter this amount on your Form IL-1040, Line 12. ➔	46	.00
	If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52.		
	47 Enter the base income from Form IL-1040, Line 9.	47	.00
	48 Divide Line 46 by Line 47 (carry to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000.	48	.
	49 Enter your exemption allowance from your Form IL-1040, Line 10.	49	.00
	50 Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance.	50	.00
	51 Subtract Line 50 from Line 46. This is your Illinois net income.	51	.00
	52 Multiply the amount on Line 51 by 3.75% (.0375). This amount may not be less than zero. This is your tax . Enter this amount on your Form IL-1040, Line 13. ➔	52	.00

