



Illinois Department of Revenue
2018 Schedule CR

Attach to your Form IL-1041
For tax years ending on or after December 31, 2018.

**Credit for Tax Paid to
Other States**

Residents of Illinois Only

Year ending

Month Year
IL Attachment No. 7

Read this information first

You should file this schedule if

- you paid income tax to another state on income you earned while you were a resident of Illinois; and
- you did **not** deduct any income tax paid to another state from federal taxable income on U.S. Form 1041, Line 11, **or** you did deduct it from federal taxable income, but you added it back on Illinois Schedule M, Other Additions and Subtractions (for businesses), Line 5, and
- the base income subject to tax in another state is included in the amount shown as Illinois base income (Form IL-1041, Line 26).

You should **not** file this schedule if

- you did **not** pay income tax to Illinois and another state on the same income; or

- you took a deduction on U.S. Form 1041, Line 11 for taxes paid to another state, but did not add back this amount on Illinois Schedule M, Line 5; or
- you are trying to take a credit for the Michigan Single Business Tax.

For purposes of this schedule, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision of any of these (e.g., county, city). The term "state" does not refer to any foreign country.

NOTE: If you have received any employee compensation (i.e., salary received as income in respect of a decedent) from a source in Iowa, Kentucky, Michigan, or Wisconsin, refer to the instructions for Form IL-1040 (Individual Income Tax Return), Schedule CR (Credit for Tax Paid to Other States) for rules concerning compensation in states with reciprocal agreements.

Step 1: Provide the following information

Enter your name as shown on your Form IL-1041.

Enter your federal employer identification number (FEIN).

Step 2: Figure the non-Illinois portions of your federal taxable income

	A U.S. Form 1041	B Fiduciary's Share	C Non-Illinois Portion
1 Interest income	1a <u> .00</u>	1b <u> .00</u>	1c <u> .00</u>
2 Dividends	2a <u> .00</u>	2b <u> .00</u>	2c <u> .00</u>
3 Business income or loss	3a <u> .00</u>	3b <u> .00</u>	3c <u> .00</u>
4 Gain or loss on sales and exchanges	4a <u> .00</u>	4b <u> .00</u>	4c <u> .00</u>
5 Net rent and royalty income or loss	5a <u> .00</u>	5b <u> .00</u>	5c <u> .00</u>
6 Income or loss from partnerships and subchapter S corps	6a <u> .00</u>	6b <u> .00</u>	6c <u> .00</u>
7 Income or loss from trusts and estates	7a <u> .00</u>	7b <u> .00</u>	7c <u> .00</u>
8 Real Estate Mortgage Investment Conduits (REMIC)	8a <u> .00</u>	8b <u> .00</u>	8c <u> .00</u>
9 Net farm income or loss	9a <u> .00</u>	9b <u> .00</u>	9c <u> .00</u>
10 Business property gain or loss	10a <u> .00</u>	10b <u> .00</u>	10c <u> .00</u>
11 Other income or loss	11a <u> .00</u>	11b <u> .00</u>	11c <u> .00</u>
12 Total income or loss. Add Column C, Lines 1 through 11.			12 <u> .00</u>
13 Interest	13a <u> .00</u>	13b <u> .00</u>	13c <u> .00</u>
14 Taxes	14a <u> .00</u>	14b <u> .00</u>	14c <u> .00</u>
15 Fiduciary fees	15a <u> .00</u>	15b <u> .00</u>	15c <u> .00</u>
16 Charitable deduction	16a <u> .00</u>	16b <u> .00</u>	16c <u> .00</u>
17 Attorney, accountant, and preparer fees	17a <u> .00</u>	17b <u> .00</u>	17c <u> .00</u>
18 Other deductions (including taxes)	18a <u> .00</u>	18b <u> .00</u>	18c <u> .00</u>
19 Federal estate tax		19b <u> .00</u>	19c <u> .00</u>
20 Exemption		20b <u> .00</u>	20c <u> .00</u>
21 Add Column C, Lines 14 through 19.			21 <u> .00</u>
22 Enter your federal taxable income or loss from U.S. Form 1041, Line 22.		22 <u> .00</u>	
23 Subtract Line 21 from Line 12. This is the non-Illinois portion of your federal taxable income or loss.			23 <u> .00</u>



Step 4: Figure your Schedule CR decimal

	A	B
50 Enter the amount from Schedule CR, Line 49, Column A and Column B.	50a _____	50b _____
	.00	.00
51 Divide Column B, Line 50 by Column A, Line 50. (Round to three decimal places.) Enter the appropriate decimal. If Column B, Line 50 is greater than Column A, Line 50, enter 1.000. Enter this amount on Step 5, Line 56.		51 _____

Step 5: Figure your credit

52 Enter the total amount of income tax paid to other states on Illinois base income.		52 _____
		.00
53 Trusts only: Enter your Illinois replacement tax due from Form IL-1041, Line 34.	53 _____	.00
54 Enter your Illinois income tax due from Form IL-1041, Line 42.	54 _____	.00
55 Add Line 53 and Line 54.		55 _____
		.00
56 Enter the decimal amount from Line 51 here.		56 _____
		.00
57 Multiply Line 55 by Line 56.		57 _____
		.00
58 Compare the amounts on Lines 52 and 57. Enter the lesser amount here.		58 _____
		.00
59 Compare the amounts on Lines 54 and 58. Enter the lesser amount here. This is your income tax credit for income tax paid to another state. Enter this amount on Form IL-1041, Step 6, Line 45.		59 _____
		.00
60 Trusts only: Subtract Line 59 from Line 58. If the amount is negative, enter "0." This is your replacement tax credit for income tax paid to another state. Enter this amount on Form IL-1041, Step 5, Line 37.		60 _____
		.00

Attach this schedule and a copy of your U.S. Form 1041, Page 1, with a detailed breakdown of the amount on U.S. Form 1041, Line 11, to your Form IL-1041. Keep your out-of-state tax returns with your records. You must send us this information if we request it.

