Illinois Department of Revenue

2021 Schedule NR
Nonresident Computation of Fiduciary Income
For tax years ending **on or after** December 31, 2021. Attach to your Form IL-1041.

Year ending

___ ___
Month   Year

IL Attachment No. 2

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: Complete Form IL-1041

Complete Lines 1 through 26 of your Form IL-1041, Fiduciary Income and Replacement Tax Return, as if you were an Illinois resident. Then, complete the remainder of this schedule. Attach Schedule NR to your Form IL-1041.

Step 3: Figure the Illinois portion of your federal taxable income
See instructions for Columns A, B, and C for each line item.

Check the box if you are making the Business Income Election. See instructions. ☐

		A U.S. Form 1041	B Fiduciary's Share	C Illinois Portion
1	Interest income	1a ___.00	1b ___.00	1c ___.00
2	Dividends	2a ___.00	2b ___.00	2c ___.00
3	Business income or loss	3a ___.00	3b ___.00	3c ___.00
4	Gain or loss on sales and exchanges	4a ___.00	4b ___.00	4c ___.00
5	Net rent and royalty income	5a ___.00	5b ___.00	5c ___.00
6	Income from partnerships and subchapter S corps	6a ___.00	6b ___.00	6c ___.00
7	Income from trusts and estates	7a ___.00	7b ___.00	7c ___.00
8	Real Estate Mortgage Investment Conduits (REMIC)	8a ___.00	8b ___.00	8c ___.00
9	Net farm income or loss	9a ___.00	9b ___.00	9c ___.00
10	Business property	10a ___.00	10b ___.00	10c ___.00
11	Other income	11a ___.00	11b ___.00	11c ___.00
12	Total income. Add Lines 1 through 11.	12a ___.00	12b ___.00	12c ___.00
13	Interest expense	13a ___.00	13b ___.00	13c ___.00
14	Taxes	14a ___.00	14b ___.00	14c ___.00
15	Fiduciary fees	15a ___.00	15b ___.00	15c ___.00
16	Charitable deduction	16a ___.00	16b ___.00	16c ___.00
17	Attorney, accountant, and preparer fees	17a ___.00	17b ___.00	17c ___.00
18	Other deductions (including taxes)	18a ___.00	18b ___.00	18c ___.00
19	Add Lines 13 through 18.	19a ___.00	19b ___.00	19c ___.00
20	Subtract Line 19 from Line 12. Adjusted total income or loss.	20a ___.00	20b ___.00	20c ___.00
21	Income distribution deduction	21a ___.00		
22	Subtract Line 21a from Line 20a. See instructions.	22a ___.00	22b ___.00	22c ___.00
23	Federal estate tax/Qualified business income deduction		23b ___.00	23c ___.00
24	Exemption		24b ___.00	24c ___.00
25	Add Lines 23 and 24.		25b ___.00	25c ___.00
26	Subtract Line 25 from Line 22. This is your taxable income.		26b ___.00	26c ___.00

Column B, Line 26, is your federal taxable income as shown on your federal Form 1041, Line 23.
Column C, Line 26, is your Illinois portion of your federal taxable income.

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

		A	B
27	Enter the amount from Column C, Line 26.		**27** _____.00

Step 4: Figure your Illinois additions and subtractions

In Column A, enter the total amounts from your Form IL-1041, Column B.
You must read the instructions for Column B to properly complete this step.

		A Form IL-1041 Fiduciary Share	B Illinois Portion
28	Federal net operating loss deduction (Form IL-1041, Line 2)	**28a** _____.00	**28b** _____.00
29	Taxable income of ESBT (Form IL-1041, Line 3)	**29a** _____.00	**29b** _____.00
30	Exemption claimed on U.S. Form 1041, Line 20 (Form IL-1041, Line 4)	**30a** _____.00	**30b** _____.00
31	Illinois income and replacement tax and surcharge deducted (Form IL-1041, Line 5b)	**31a** _____.00	**31b** _____.00
32	State, municipal, and other interest income (Form IL-1041, Line 6b)	**32a** _____.00	**32b** _____.00
33	Illinois Special Depreciation addition (Form IL-1041, Line 7b)	**33a** _____.00	**33b** _____.00
34	Related-Party Expenses addition (Form IL-1041, Line 8b)	**34a** _____.00	**34b** _____.00
35	Distributive share of additions (Form IL-1041, Line 9b)	**35a** _____.00	**35b** _____.00
36	Other additions (Form IL-1041, Line 10b)	**36a** _____.00	**36b** _____.00
37	Add Column B, Lines 27 through 36. This is the Illinois portion of your total income.		**37** _____.00
38	August 1, 1969 valuation limitation amount (Form IL-1041, Line 13b)	**38a** _____.00	**38b** _____.00
39	Payments from certain retirement plans (Form IL-1041, Line 14b)	**39a** _____.00	**39b** _____.00
40	Interest income from U.S. Treasury and other exempt federal obligations (Form IL-1041, Line 15b)	**40a** _____.00	**40b** _____.00
41	Retirement payments to retired partners (Form IL-1041, Line 16b)	**41a** _____.00	**41b** _____.00
42	River Edge Redevelopment Zone Dividend subtraction (Form IL-1041, Line 17b)	**42a** _____.00	**42b** _____.00
43	High Impact Business Dividend subtraction (Form IL-1041, Line 18b)	**43a** _____.00	**43b** _____.00
44	Contributions to certain job training projects (Form IL-1041, Line 19b)	**44a** _____.00	**44b** _____.00
45	Illinois Special Depreciation subtraction (Form IL-1041, Line 20b)	**45a** _____.00	**45b** _____.00
46	Related-Party Expenses subtraction (Form IL-1041, Line 21b)	**46a** _____.00	**46b** _____.00
47	Distributive share of subtractions (Form IL-1041, Line 22b)	**47a** _____.00	**47b** _____.00
48	ESBT loss amount (Form IL-1041, Line 23b)	**48a** _____.00	**48b** _____.00
49	Other subtractions (Form IL-1041, Line 24b)	**49a** _____.00	**49b** _____.00
50	Add Column B, Lines 38 through 49. This is the total of your Illinois subtractions.		**50** _____.00

Step 5: Figure your standard exemption

51	**Illinois base income or net loss.** Subtract Line 50 from Line 37. Enter this amount on your Form IL-1041, Line 27. If Line 51 is zero or a negative number, skip Lines 52 and 53, and enter zero on Line 54. **51** _____.00
52	Enter the base income from Form IL-1041, Line 26. If Line 52 is zero, or a negative number, skip Line 53 and see instructions. If you are a short-year filer and Line 52 is zero or a negative number, see instructions. **52** _____.00
53	Divide Line 51 by Line 52. This figure cannot be greater than one. (Round to six decimal places.) **53** ___._____
54	Standard exemption. See instructions. **Enter this amount on your Form IL-1041, Line 31.** **54** _____.00

Step 6: Figure your business income apportionment factor

1	Total sales everywhere. This amount cannot be negative. **1** _____.00
2	Total sales inside Illinois. This amount cannot be negative. **2** _____.00
3	Divide Line 2 by Line 1. (Round to six decimal places.) This is your apportionment factor. **3** ___._____