



Publication 111

Illinois Schedule CR for Individuals

About this publication

Publication 111, Illinois Schedule CR for Individuals, provides guidance on how to complete Schedule CR, Credit for Tax Paid to Other States.

The objectives of Publication 111 are to

- provide additional guidance for taxpayers completing Schedule CR for both current and prior tax years.
- provide specific examples to help part-year residents complete Schedule CR.
- further clarify Illinois' rules and regulations with regard to double-taxed income.
- identify the additions and subtractions used in computing double-taxed income and the amount of tax that qualifies for the credit.
- identify the required attachments to Illinois Schedule CR when claiming this credit.

The information in this publication is current as of the date of the publication. Please visit our website at tax.illinois.gov to verify you have the most current revision.

This publication is written in the plain English style so the tax information is easier to understand. As a result, we do not directly quote Illinois statutes and the Illinois Administrative Code. The contents of this publication are informational only and do not take the place of statutes, rules, and court decisions. For many topics covered in this publication, we have provided a reference to the applicable section or part of the Illinois Administrative Code for further clarification or more detail. All of the sections and parts referenced can be found in Title 86 of the Illinois Administrative Code.

Taxpayer Bill of Rights

You have the right to call the Illinois Department of Revenue (IDOR) for help in resolving tax problems.

You have the right to privacy and confidentiality under most tax laws.

You have the right to respond, within specified time periods, to IDOR notices by asking questions, paying the amount due, or providing proof to refute the IDOR's findings.

You have the right to appeal IDOR decisions, in many instances, within specified time periods, by asking for department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.

If you have overpaid your taxes, you have the right, within specified time periods, to a credit (or, in some cases, a refund) of that overpayment.

For more information about these rights and other IDOR procedures, you may write us at the following address:

Problems Resolution Division
Illinois Department of Revenue
PO Box 19014
Springfield, IL 62794-9014

Get forms and other information faster and easier at tax.illinois.gov

Contents

General Information

What is the definition of “state”?	2
How do I figure the amounts to enter in Column A, Steps 2 and 3?	2
How do I figure the amounts to enter in Column B, Steps 2 and 3?	3
How do I figure the amount of other states’ taxes to enter in Step 6?	3
What must I attach to my Schedule CR?	3
What do I do for prior years?	3
Examples	3 - 4
Contact Information	4

General Information

What is the definition of “state”?

For purposes of this publication, “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 any political subdivision of any of these (e.g., county, city). The term “state” **does not** refer to any foreign country or political subdivision of a foreign country.

How do I figure the amounts to enter in Column A, Steps 2 and 3?

It depends upon where you lived during the tax year. If you were

- an Illinois resident for the entire tax year, Column A will be the amounts you reported on the corresponding lines of your federal income tax return or your Form IL-1040.
- a part-year resident of Illinois during the tax year, Column A will be the amounts you reported on the corresponding line of your federal income tax return or your Form IL-1040, excluding any amount you earned or paid while you were not an Illinois resident.

Note: See the example that follows.

How do I figure the amounts to enter in Column B, Steps 2 and 3?

If you were

- an Illinois resident for the entire tax year, follow the Schedule CR Instructions for each line to determine the amount to write in Column B.
- a part-year resident of Illinois during the tax year, apply the specific instructions for each line to the amount in Column A. Do not include any amount from the period while you were a nonresident of Illinois.

Note: See the examples that follow.

How do I figure the amount of other states' taxes to enter in Step 6?

Follow the Schedule CR Instructions. If you need further guidance, see the "Comparison Formulas for Schedule CR" found on our website for a list of formulas that identify the tax forms, line numbers, additions, and subtractions that you must use to compute the other states' tax.

What must I attach to my Schedule CR?

You do not need to attach anything to your Schedule CR. Keep your out-of-state returns and any Schedules K-1-P and K-1-T with your records. You must send us this information if we request it.

What do I do for prior years?

For prior tax years, see the Form IL-1040 Instructions and Schedule CR Instructions for the year for which you are filing.

Examples

Part-Year Resident Example for Line 1, Column A

You and your spouse moved to Illinois from Indiana at the beginning of April. You worked in Indiana the entire year, earning \$30,000 evenly throughout the year. Your spouse worked in Indiana the entire year, earning \$24,000 evenly throughout the year.

To figure the amount for Schedule CR, Line 1, Column A use the following calculations:

30,000	Your total wages for the year
- 7,500	Wages earned while an Indiana resident
= 22,500	Your wages earned as an Illinois resident

24,000	Your spouse's total wages for the year
- 6,000	Wages earned while an Indiana resident
= 18,000	Your spouse's wages earned as an Illinois resident

Note: Follow this formula, using the applicable figures, for each line in Column A.

Your Schedule CR, Line 1, Column A consists of

22,500	Your wages earned as an Illinois resident
+ 18,000	Your spouse's wages earned as an Illinois resident
= 40,500	Schedule CR, Line 1, Column A

Examples (continued)

Part-Year Resident Example for Line 1, Column B

This example uses the same information as the example for Line 1, Column A.

To figure the amount for Schedule CR, Line 1, Column B use the following calculation:

	22,500	Your wages earned outside Illinois while an Illinois resident
+	18,000	Your spouse's wages earned outside Illinois while an Illinois resident
	<hr/>	
=	40,500	Schedule CR, Line 1, Column B

Part-Year Resident Example for Line 2, Columns A and B

This example uses the same information as the example for Line 1, Column A, adding \$4,000 in nonbusiness interest earned evenly throughout the year.

Line 2, Column A = 3,000

Explanation: The nonbusiness interest earned from April through December while you were an Illinois resident totals \$3,000.

Note: This is also the amount shown on the equivalent line (Line 6) of Column B of your Schedule NR.

Line 2, Column B = 0

Explanation: Since the \$3,000 nonbusiness interest in Column A is allocated to Illinois, your state of residence, you should not include it in the Column B non-Illinois portion.

Contact Information



Visit our website at tax.illinois.gov.

For specific phone number and email contacts see our [Contact Us](#) page.

Call us at **1 800 732-8866** or **217 782-3336**. (TTY **1 800 544-5304**)

Write us at Illinois Department of Revenue, PO Box 19001, Springfield, IL 62794-9001.

Call our 24-hour Forms Order Line at **1 800 356-6302**.