Illinois Department of Revenue
2025 Schedule CR (IL-1041) Instructions

General Information

What is the purpose of Schedule CR?

Schedule CR allows you to take an Illinois Income Tax credit for income taxes you paid to another state on income you received while a resident of Illinois. You are allowed this credit **only** if you file a tax return with that state and if the same income is taxed by both Illinois and the other state during the same taxable year. In Illinois, this income is considered to be "double-taxed" income. This credit is limited to the amount of Illinois tax that you have also paid on the double-taxed income. **This credit can be taken against both income and replacement tax.**

Which version of Schedule CR should I use?

Use this form only for calendar year 2025 and subsequent tax years. If you are filing for an earlier tax year, you must use the appropriate revision for that year. Prior year forms may be found on the Illinois Department of Revenue's (IDOR) website at **tax.illinois.gov**.

What taxes qualify for the credit?

Taxes that qualify for the credit are income taxes you paid to another state of the United States, the District of Columbia, Puerto Rico, or any territory or possession of the United States, or to a political subdivision (such as a city or county) of one of these jurisdictions. No credit is allowed for taxes paid to the federal government or to foreign countries or to their political subdivisions.

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 Taxes Paid to Other States) for rules concerning compensation in states with reciprocal agreements.*

To qualify for this credit, a tax must be deductible as state and local income tax on your federal Form 1041, U.S. Income Tax Return for Estates and Trusts, Page 1, Line 11, whether or not you actually claimed the deduction. The Michigan Single Business Tax is not an income tax and does not qualify for the credit.

A resident trust that is a partner or shareholder of a pass-through entity which paid income tax to another state substantially similar to the Pass-through entity (PTE) tax [Illinois Income Tax Act (IITA)Section 201(p)], may treat a distributive share of such tax paid by the pass-through entity as tax you paid. See Line 52 instructions for more information.

Note: *No credit is allowed for interest or penalties imposed on you, even in connection with an income tax. You may claim the credit for income taxes paid on your behalf (e.g., by withholding or with a composite return), but only if you are the person legally liable for the tax (i.e., if you would be required to pay the tax if it had not been paid on your behalf).*

What forms must I attach to receive this credit?

You must attach copies of your federal Form 1041, Page 1, with a detailed breakdown of the amount on Line 11. Keep your out-of-state tax returns with your records. You must send us this information if we request it.

Should I round?

You must round the dollar amounts on Schedule CR (IL-1041) to whole-dollar amounts. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

What if I need additional assistance or forms?

- For assistance, forms, or schedules, visit our website at tax.illinois.gov or scan the QR code provided.
- Call **1 800 732-8866 or 217 782-3336** (TTY at **1 800 544-5304)**.
- Write us at:

  ILLINOIS DEPARTMENT OF REVENUE
  PO BOX 19001
  SPRINGFIELD, ILLINOIS 62794-9001
- Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.

Specific Instructions

If a specific line is not referenced, follow the instructions on the form.

Note: The Business or Farm Income Apportionment Formula (IAF) Worksheet and the Partnership, S corporation, Trust (PST) Business Income Worksheet, which are referenced in many of the following specific line instructions, are located on the last page of this document.

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

Column A — Federal Form 1041

Enter the amounts exactly as reported on your federal Form 1041.

Column B — Fiduciary's Share

For each line item, enter the fiduciary's share of the amounts shown in Column A.

Column C — Non-Illinois Portion

To determine the non-Illinois amount, you must read and follow the instructions for that line item of the fiduciary's share of an item. Only include amounts in Column C that are included in Column B for that line. Do not include any amount in Column C unless specifically instructed to do so below.

Line 1 — Interest income that you received, other than business interest income, is Illinois income. Therefore, do not include any nonbusiness interest.

Business interest income that you received as part of a business conducted in Illinois is sourced to Illinois. If this income was received

- entirely from Illinois sources, enter zero on this line.
- entirely outside Illinois, enter the amount from Column B.
- from both inside and outside Illinois, complete the Business or Farm Income Apportionment Formula (IAF) Worksheet to figure the non-Illinois portion of that income, and include the amount from Line 5 of the worksheet on this line.

Line 2 — Dividend income that you received, other than business dividend income, is Illinois income. Therefore, do not include any nonbusiness dividends.

Business dividend income that you received as part of a business conducted in Illinois is sourced to Illinois. If this income was received

- entirely from Illinois sources, enter zero on this line.
- entirely outside Illinois, enter the amount from Column B.
- from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of that income, and include the amount from Line 5 of the worksheet on this line.

Line 3 — Business income or loss that you received as part of a business conducted in Illinois is sourced to Illinois. If your business income or loss was received

- entirely from Illinois sources, enter zero on this line.
- entirely outside Illinois, enter the amount from Column B.
- from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of that income, and include the amount from Line 5 of the worksheet on this line.

Line 4 — Enter any capital gains or losses, other than business capital gains or losses, that you received from the sale of real property or tangible personal property located outside Illinois at the time of the sale or exchange. Nonbusiness capital gains or losses that resulted from your sale of intangibles are sourced to Illinois and cannot be included in Column C. Capital gains or losses that you received as part of a business conducted in Illinois are taxed by Illinois. If you received your business income or loss

- entirely from Illinois sources, enter zero on this line.
- entirely outside Illinois, include all business capital gains or loss.
- from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of your capital gain or loss, and include the amount from Line 5 of the worksheet on this line.

Include any gains or losses you received from sales or exchanges of shares and of interests in pass-through entities that are not allocable to Illinois. Gains or losses from sales or exchanges of shares and of interests in pass-through entities are allocable to Illinois if the pass-through entity (PTE) is taxable in Illinois. The non-Illinois portion is determined by subtracting the average of the PTE's apportionment factor for this year and the PTE's apportionment factors of the previous two tax years from one and multiplying the result by the fiduciary's share of gains or losses from sales or exchanges of shares and of interests in pass-through entities. If the PTE filed a tax return for only one tax year prior to this year, calculate the average by using the PTE's apportionment factors from this year's tax return and the prior year's tax return. If the PTE has no prior tax returns, use the PTE's apportionment factor from this year's tax return only. The result will be included in the amount reported on this line.

Line 5 — ***Figure the total amount to enter on this line by adding:***

- The net amount of nonbusiness income or loss that you received from
  - ♦ real estate located outside Illinois.
  - ♦ tangible personal property, to the extent it was used outside Illinois.

    Note: You can determine the extent of non-Illinois use of tangible personal property by dividing the number of days the property was outside Illinois during the rental or royalty period in the taxable year, by the total number of days in the rental or royalty period in the taxable year. Multiply the resulting fraction by the net amount of rents or royalties received.
  - ♦ patents and copyrights (the amount that was used outside Illinois).

    Note: A **patent** is used outside Illinois when it is employed in the production, fabrication, manufacturing, or other processing of a product outside Illinois, or when a patented product is produced outside Illinois. A **copyright** is used outside Illinois when the printing or publication originated outside Illinois.
- The net rent and royalty income that you received as part of a business that is sourced outside Illinois. If the business was conducted
  - ♦ entirely within Illinois, do not include any net business rent and royalty income on this line.
  - ♦ entirely outside Illinois, include all of the net business rent and royalty income on this line.
  - ♦ both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of your net business rent and royalty income, and include the amount from Line 5 of the worksheet on this line.

Lines 6 and 7 — Follow the instructions on Schedule K-1-P(2) or Schedule K-1-T(2) for these lines.

Line 8 — Real Estate Mortgage Investment Conduits (REMIC) income is treated as interest income. Follow the instructions for Step 2, Column C, Line 1.

Line 9 — All farm income or loss that you included on federal Schedule F (Form 1040), Profit or Loss From Farming, is sourced to Illinois if the farming business is located in Illinois. Therefore, if the farming business was conducted

- entirely within Illinois, enter zero on this line.
- entirely outside Illinois, enter the amount from Column B on this line.
- both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of your farm income or loss, and enter the amount from Line 5 of the worksheet on this line.

Line 10 — All gains and losses that you included on federal Form 4797, Sales of Business Property, are classified as business income. These gains and losses are sourced to Illinois if the business was conducted in Illinois. Therefore, if the business was conducted

- entirely within Illinois, enter zero on this line.
- entirely outside Illinois, enter the amount from Column B on this line.
- both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of your farm income or loss, and enter the amount from Line 5 of the worksheet on this line.

Line 11 — Include unpaid compensation that is income in respect of a decedent if the compensation would **not** be considered "paid in Illinois" in the hands of the decedent if the decedent had lived and received such amount. Income in respect of a decedent is all income the decedent would have received had death not occurred that was not properly includible on the final return. See 86 Ill. Adm. Code 100.7010 for rules regarding whether compensation is "paid in Illinois."

Do not include on this line any items of other income that are sourced to Illinois. For example

- Prizes awarded under the Illinois Lottery Law.
- Payments of winnings from pari-mutuel wagering conducted at a wagering facility licensed under the Illinois Horse Racing Act of 1975 and from gambling games conducted on a riverboat or in a casino or organization gaming facility licensed under the Illinois Gambling Act.
- Payments of winnings from sports wagering conducted in accordance with the Sports Wagering Act for tax years ending on or after December 31, 2021.
- Unemployment benefits paid by the Illinois Department of Employment Security.
- A distribution from a qualified retirement plan, or retirement payment to retired partners, or the total distribution shown on federal Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., that is treated as ordinary income.

Line 12 — Follow the instructions on Illinois Schedule CR.

Lines 13 through 20 — The non-Illinois portion of a deduction is determined by first allocating the deduction to the item of income to which it relates. The item of deduction is a non-Illinois deduction to the extent that the related item of income is non-Illinois income. For example, if a deduction item relates to an item of business income, and 50 percent of that income was reported in Column C as non-Illinois income using the IAF worksheet, then 50 percent of that deduction is the non-Illinois portion of the deduction. If the deduction was passed through to you by a partnership or S corporation, complete the Partnership, S corporation, Trust (PST) Business Income Worksheet to figure the amount to include.

Line 13 — Leave this line blank. Interest reported on your federal Form 1041, Line 10, is nonbusiness income. Therefore, all of your interest expense is sourced to Illinois.

Line 14 — Enter the amount of taxes from Column B that is attributable on this line to any Illinois income or replacement tax that you deducted on your federal Form 1041.

Lines 15 through 17 — To determine the non-Illinois portion of the deductions reported in Column B, Lines 15 through 17, first complete the following calculation to determine your allocation decimal.

Amount from Column C, Line 12	/	Sum of Column B, Lines 1 through 11	=	Allocation decimal

Note: Round the allocation decimal to six decimal places.

If the amount from Column C, Line 12, is greater than the sum of Column B, Lines 1 through 11, your allocation decimal is 1.0.

Line 15 — Multiply the amount in Column B, Line 15, by the allocation decimal determined above. Enter the result in Column C, Line 15.

Line 16 — Multiply the amount in Column B, Line 16, by the allocation decimal determined above. Enter the result in Column C, Line 16.

Line 17 — Multiply the amount in Column B, Line 17, by the allocation decimal determined above. Enter the result in Column C, Line 17.

Line 18 — Enter the amount of other deductions from Column B attributable to income reported in Column C, Lines 1 through 11.

Note: Do not include any federal net operating loss deduction on this line.

Line 19 — Complete the following calculation to determine the non-Illinois portion of your Federal Estate Tax deduction.

Amount of income in respect of a decedent (IRD) reported in Column C, Line 11.	/	Total IRD reported in Column B, Line 11	=	Non-Illinois IRD percentage

Note: Round the Non-Illinois IRD percentage to six decimal places.

Multiply Column B, Line 19 by the Non-Illinois IRD percentage determined above and then add the non-Illinois portion of your qualified business income deduction amount from federal Form 1041, Line 20. If the income on which the qualified business income deduction is computed was received (1) entirely from Illinois sources, enter the amount zero, (2) entirely outside Illinois enter the amount from Column B, and (3) from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of the deduction. Enter the result in Column C, Line 19.

Line 20 — Leave this line blank.

Lines 21 through 23 — Follow the instructions on the form.

Step 3: Figure your Illinois additions and subtractions

Only include amounts in Column B that are included in Column A for that line. Do not include any amount in Column B unless specifically instructed to do so below.

Additions - Column B

Line 24 — Follow the instructions on the form.

Line 25 — Leave this line blank.

Line 26 — Complete the PST Worksheet to determine the amount to include on this line.

Lines 27 and 28 — Leave these lines blank.

Line 29 — Interest income that you received, other than business interest income, is Illinois income. Do not include any nonbusiness interest. Business interest income that you received as part of a business conducted in Illinois is sourced to Illinois. Therefore, if the business was conducted

- entirely within Illinois, enter zero on this line.
- entirely outside Illinois, enter the amount from Column A.
- from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of that income, and include the amount from Line 5 of the worksheet on this line.

Line 30 — Enter the amount that you reported on Form IL-4562, Special Depreciation, that resulted from non-Illinois property. If this depreciation was incurred as part of a business conducted in Illinois, then the special depreciation addition is sourced to Illinois. Therefore, if the business was conducted

- entirely within Illinois, enter zero on this line.
- entirely outside Illinois, enter the amount from Column A.
- from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of that income, and include the amount from Line 5 of the worksheet on this line.

Line 31 — Include on this line the sum of the following:

- the amount of interest expense that you included as a related-party expense addition in Column A that was deducted in figuring the non-Illinois portion of your federal taxable income on Step 2, Column C, Line 23, and
- the amount of intangible expense that you included as a related-party expense addition in Column A that was deducted in figuring the non-Illinois portion of your federal taxable income on Step 2, Column C, Line 23.

Line 32 — Any distributive share of additions received from partnerships, S corporations, trusts, and estates is reported on Schedules K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, and K-1-T, Beneficiary's Share of Income and Deductions. Use Schedule K-1-P(2) or Schedule K-1-T(2) to determine the amount to enter on this line.

Line 33 — Include on this line the sum of the following:

- the non-Illinois portion of interest from notes, bonds, debentures, or obligations issued by the governments of Guam, Puerto Rico, or the Virgin Islands, from your Illinois Schedule M, Line 2. See the instructions for Column B, Line 29, to determine the amount to report on this line;
- any Lloyd's plan of operation loss, if reported on your behalf on Form IL-1065, Partnership Replacement Tax Return, from your Illinois Schedule M, Line 3, to the extent the loss was deducted in figuring the non-Illinois portion of your federal taxable income in Column C, Line 23; and
- from your Illinois Schedule M, Line 6, the smaller of any capital loss on federal Form 1041, Line 4, that you may carry forward or any negative amount on federal Form 1041, Line 22, to the extent the loss was deducted in figuring the non-Illinois portion of your federal taxable income in Column C, Line 23.

Lines 34 and 35 — Follow the instructions on the form.

Subtractions - Column B

Line 36 — Enter the amount from Column A that was included in figuring the non-Illinois portion of your federal taxable income in Step 2, Column C, Line 23.

Line 37 — Leave this line blank.

Line 38 — Enter the amount from Column A that you included in Column C, Line 1, as non-Illinois interest income.

Line 39 — Enter the amount of any partner retirement pay included in Step 2, Column C, Line 23.

Lines 40 and 41 — For each line item, enter the amount from Column A that you included in Step 2, Column C, Line 2 as non-Illinois dividend income.

Line 42 — Enter zero on this line, unless the contribution was made in connection with a business conducted in Illinois. If the contribution was made as part of a business conducted in Illinois, then the contribution is sourced to Illinois. Therefore, if the business was conducted

- entirely within Illinois, enter zero on this line.
- entirely outside Illinois, enter the amount from Column A.
- from both inside and outside Illinois, complete the IAF Worksheet to figure the non-Illinois portion of your contribution, and include the amount from Line 5 of the worksheet on this line.

Line 43 — Enter the amount that you reported on Form IL-4562 that resulted from non-Illinois property. If this depreciation was incurred as part of a business conducted in Illinois, then the special depreciation subtraction is sourced to Illinois. Therefore, if the business was conducted

- entirely within Illinois, enter zero on this line.
- entirely outside Illinois, enter the amount from Column A.
- from both inside and outside Illinois, complete the IAF Worksheet at the end of these instructions to figure the non-Illinois portion of your subtraction, and include the amount from Line 5 of the worksheet on this line.

Line 44 — Include on this line the sum of the following:

- the amount included in Column A that represents interest received from affiliated companies that you included in Step 2, Column C, Line 1, as non-Illinois interest income, and
- the amount in Column A that represents intangible income received from affiliated companies that you included in Step 2, Column C, Line 23, in computing the non-Illinois portion of your federal taxable income.

Line 45 — Any distributive share of subtractions received from partnerships, S corporations, trusts, and estates is reported on Schedules K-1-P and K-1-T. Use Schedule K-1-P(2) or Schedule K-1-T(2) to determine the amount to enter on this line.

Line 46 — Complete the PST Worksheet to determine the amount to include on this line.

Line 47 — Include on this line the sum of the following:

- the non-Illinois portion of interest from notes, bonds, debentures, or obligations issued by the governments of Guam, Puerto Rico, or the Virgin Islands from your Illinois Schedule M, Line 13, to the extent the income was included in Step 3, Column B, Line 34.
- any Lloyd's plan of operation income, if reported on your behalf on Form IL-1065 from your Illinois Schedule M, Line 14, to the extent the income was included in figuring the non-Illinois portion of your federal taxable income in Step 2, Column C, Line 23.
- the amount equal to the deduction used to compute the federal tax credit for restoration of amounts held under claim of right under Internal Revenue Code (IRC) Section 1341 from your Illinois Schedule M, Line 15, but only to the extent that the prior year's income you had to repay was included on your prior year Schedule CR as part of your non-Illinois federal taxable income, or would have been included if you had filed a Schedule CR for the prior year.
- the amounts disallowed as federal deductions or interest expenses, or included in income, under IRC Sections 45G(e)(3), 87, 171(a)(2), 265, 280C, or 832(b)(5)(B)(i) from your Illinois Schedule M, Line 16. Include only the following:
  - ♦ federal credits - Use the IAF worksheet for your business activity that generated the federal credits in order to determine the amount of disallowed federal deductions to include on this line; and
  - ♦ expenses related to federally tax-exempt income - Multiply the amount in Column A that is related to expenses for federally tax-exempt income by the percentage of that federally tax-exempt income that is included in Column B, Line 35.

Lines 48 and 49 — Follow the instructions on the form.

Step 4: Figure your Schedule CR decimal

Lines 50 and 51 — Follow the instructions on the form.

Step 5: Figure your credit

Line 52 — Enter the total tax you paid to all other states minus all credits allowed, except credits for payments you actually made to the other states or payments made on your behalf. For full-year residents, you would report 100% of the taxes paid. For a part-year resident, include only the tax on income earned or received while an Illinois resident.
Taxes paid to other states should only be included if the income tax paid in the other state was for the same income included on Form IL-1041, Line 26. If you were a partner or shareholder of a pass-through entity which paid income tax to another state substantially similar to the income tax imposed under Section 201(p) of the IITA, you may treat your allocable share of such tax paid by the pass-through entity as tax you paid. Your allocable share of the tax paid by the pass-through entity is equal to the amount of tax paid to the other state by the pass-through entity times the ratio of your share of the pass-through entity's income allocated and apportioned to such other state divided by the total amount of the pass-through entity's income allocated and apportioned to such other state.

$$\text{Taxpayer's share of tax paid by PTE} = \text{Amount paid to other states by PTE} \times \frac{\text{Taxpayer's share of PTE's income allocated \& apportioned to other states}}{\text{PTE's total income allocated \& apportioned to other states}}$$

This formula is applied separately for each pass-through entity and for each state in which PTE tax is paid, and only for taxes paid to states with substantially similar PTE taxes as Illinois. Line 52 is the sum total of taxes paid to other states. See the **States with Substantially Similar Entity-Level Tax as Illinois chart** on IDOR's website. The chart contains a list of states IDOR has determined have a tax substantially similar to the income tax imposed under Section 201(p) of the IITA.

Line 53 — Trusts only. Follow the instructions on the form. If you are an estate, enter zero.

Lines 54 through 59 — Follow the instructions on the form.

Line 60 — Trusts only. Follow the instructions on the form. If you are an estate, enter zero.

Line Reference Chart for Form IL-1041 Schedule CR

IL-1041, Schedule CR	Federal Form 1041
Step 2, Line 1a	Line 1
Step 2, Line 2a	Line 2a
Step 2, Line 3a	Line 3
Step 2, Line 4a	Line 4
Step 2, Line 5a	Line 5
Step 2, Line 6a	Line 5
Step 2, Line 7a	Line 5
Step 2, Line 8a	Line 5
Step 2, Line 9a	Line 6
Step 2, Line 10a	Line 7
Step 2, Line 11a	Line 8
Step 2, Line 13a	Line 10
Step 2, Line 14a	Line 11
Step 2, Line 15a	Line 12
Step 2, Line 16a	Line 13
Step 2, Line 17a	Line 14
Step 2, Line 18a	Lines 15a and b
Step 2, Line 19b	Line 19 and 20
Step 2, Line 20b	Line 21
Step 2, Line 22b	Line 23

Business or Farm Income Apportionment Formula (IAF) Worksheet

You must complete this worksheet if you received business or farm income from both inside and outside of Illinois. If you have more than one source of business or farm income, make copies of this worksheet, and **prepare a separate worksheet for each line of the Schedule CR on which you reported business or farm income.**

Worksheet for Schedule CR, Line _____

		Column A Total sales everywhere	Column B Total sales inside Illinois	Column C Apportionment Factor Column B ÷ Column A
1	Line 1 is 1.000000.	↓	↓	**1** 1 . 000000
2	Figure your apportionment factor.	_____ .00	_____ .00	**2** _____ . _____
3	Subtract Line 2 from Line 1.			**3** _____ . _____
4	Enter the amount of your business or farm income from Schedule CR, Step 2, Column B or Step 3, Column A for the line you referenced above.			**4** _____ .00
5	Apportioned Income – Multiply Line 4 by the Line 3 decimal. Enter the result here and on the corresponding line on Schedule CR. See instructions.			**5** _____ .00

Keep a copy of this worksheet with your income tax records.

IAF Worksheet Instructions

Line 1: Line 1 must be 1.000000.

Line 2: Apportionment factor

Column A - Enter the total amount of sales that you received from both inside and outside Illinois.

Column B - Enter the total amount of sales that you received in Illinois.

Column C - Divide Column B by Column A. Carry the decimal to six places. This is your apportionment factor.

Lines 3 and 4: Follow the instructions on the worksheet.

Line 5: Follow the instructions on the worksheet, and enter the result in Step 2, Column C, or Step 3, Column B for each line item for which you completed this worksheet.

Note: If you need more detailed instructions, see the instructions for Form IL-1120, Corporation Income and Replacement Tax Return, Apportionment Formulas.

Partnership, S corporation, Trust (PST) Business Income Worksheet

You must complete this worksheet if you received an Illinois Schedule K-1-P or K-1-T from a partnership, S corporation, or trust. Make copies of this worksheet and **prepare a separate worksheet for each line of the Schedule CR on which you reported amounts from these schedules.**

Worksheet for Schedule CR, Line _____

1	Line 1 is 1.000000.	**1** 1 . 000000
2	Enter the amount from Step 1, Line 4 of Schedule K-1-P or K-1-T.	**2** _____ . _____
3	Subtract Line 2 from Line 1.	**3** _____ . _____
4	Income from Schedule CR, Step 2, Column B or Step 3, Column A for the line you referenced above.	**4** _____ .00
5	Multiply Line 3 by Line 4, and enter the result in Schedule CR, Column C.	**5** _____ .00

Keep a copy of this worksheet with your income tax records.

PST Worksheet Instructions

Line 1: Line 1 must be 1.000000.

Line 2: Enter the decimal from Schedule K-1-P or K-1-T, Step 1, Line 4.

Lines 3 and 4: Follow the instructions on the worksheet.

Line 5: Follow the instructions on the worksheet, and enter the result in Step 2, Column C, or Step 3, Column B for each line item for which you completed this worksheet.