



Illinois Department of Revenue

2025 Schedule NR**Nonresident Computation of Fiduciary Income**

For tax years ending on or after December 31, 2025. 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.

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	A	B	C
	Federal Form 1041	Fiduciary's Share	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.



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