



# Illinois Individual Income Tax Return 1997

## IL-1040

or fiscal year ending \_\_\_\_\_ 1998

Do not write above this line.

Label on envelope  
Place label here

Your first name and initial \_\_\_\_\_ Spouse's first name (and last name if different) \_\_\_\_\_ Your last name \_\_\_\_\_

Mailing address \_\_\_\_\_ Your Social Security number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Spouse's Social Security number \_\_\_\_\_

**See instructions before completing this section.**

- a** How many exemptions did you claim on your 1997 federal return? **a** \_\_\_\_\_
- b** If you are a dependent claimed on another person's return, see instructions. **b** \_\_\_\_\_
- c** Check if in 1997 you were \_\_\_\_\_ Check if in 1997 your spouse was \_\_\_\_\_
- 65 or older  65 or older
- legally blind  legally blind
- Write on this line the number of boxes you checked in Section c. **c** \_\_\_\_\_
- d Total exemptions** – Add Lines a, b, and c. **d** \_\_\_\_\_

- You must check one box.**
- Single or head of household
- Married filing jointly
- Married filing separately
- Widowed

**Farmers** If at least two-thirds of your total federal gross income came from farming, check box.

- e** While an Illinois resident during 1997, did you or your spouse earn employee compensation in either of the following states?
- Indiana  you - amount earned \$ \_\_\_\_\_  spouse - amount earned \$ \_\_\_\_\_
- Wisconsin  you - amount earned \$ \_\_\_\_\_  spouse - amount earned \$ \_\_\_\_\_

- 1** Adjusted gross income (U.S. 1040, Line 32; U.S. 1040A, Line 16; or U.S. 1040EZ, Line 4) **1** \_\_\_\_\_
- 2** Federally tax-exempt interest income (U.S. 1040 or 1040A, Line 8b) **2** \_\_\_\_\_
- 3** Other additions (See instructions and specify.) \_\_\_\_\_ **3** \_\_\_\_\_
- 4** Total income – Add Lines 1, 2, and 3. **4** \_\_\_\_\_
- 5** Federally taxed retirement and Social Security (Attach copy of U.S. 1040 or 1040A.) **5** \_\_\_\_\_
- 6** Military pay earned while an Illinois resident and included in Line 1. **6** \_\_\_\_\_
- 7** Illinois Income Tax refund included on U.S. 1040, Line 10 (U.S. 1040A and EZ filers, write "0.") **7** \_\_\_\_\_
- 8** U.S. government obligations (If more than \$400, attach copy of U.S. 1040, Schedule B.) **8** \_\_\_\_\_
- 9** Other subtractions (See instructions and specify.) \_\_\_\_\_ **9** \_\_\_\_\_
- 10** Total subtractions – Add Lines 5, 6, 7, 8, and 9. Do not include out-of-state income. **10** \_\_\_\_\_
- 11** Base income – Subtract Line 10 from Line 4. **11** \_\_\_\_\_

**Illinois residents** continue to Line 12. Check if you were a **nonresident**  or **part-year resident** .

Attach Schedule NR. Write amount from Schedule NR, Part I, Line 1, here: \_\_\_\_\_ Then skip to Line 14.

- 12** Write total exemptions from Line d of Exemptions section above. \_\_\_\_\_ Multiply by \$1,000. **12** \_\_\_\_\_
- 13** Net income – Subtract Line 12 from Line 11. **13** \_\_\_\_\_

- 14** Tax – Residents, multiply Line 13 by 3% (.03). Others, write the amount from Schedule NR, Part I, Line 7. **14** \_\_\_\_\_
- 15** Voluntary contributions – Any donation will reduce your refund or increase the amount you owe.
- Wildlife Preservation a) \_\_\_\_\_ Homeless Assistance d) \_\_\_\_\_ Children's Cancer g) \_\_\_\_\_
- Child Abuse Prevention b) \_\_\_\_\_ Breast Cancer Research e) \_\_\_\_\_ American Diabetes h) \_\_\_\_\_
- Alzheimer's Research c) \_\_\_\_\_ Mental Health Research f) \_\_\_\_\_ Total contributions **15** \_\_\_\_\_
- 16** Total tax and contributions – Add Lines 14 and 15. **16** \_\_\_\_\_

- 17** Illinois Income Tax withheld (Attach copy of all W-2 forms.) **17** \_\_\_\_\_
- 18** Estimated payments (IL-1040-ES, IL-505-I, and 1996 overpayment credit) **18** \_\_\_\_\_
- 19** Credit for tax paid to other states (Line 8 of attached Schedule CR) **19** \_\_\_\_\_
- 20** Credit for Illinois Property Tax from worksheet on back [ \_\_\_\_\_ ] **20** \_\_\_\_\_
- 21** Tax credits from attached Schedule 1299-C, Section II, Part VIII, Line 41. **21** \_\_\_\_\_
- 22** Total payments and credits – Add Lines 17, 18, 19, 20, and 21. **22** \_\_\_\_\_

- 23** Overpayment – If Line 22 is greater than Line 16, subtract Line 16 from Line 22. **23** \_\_\_\_\_
- 24** Amount of overpayment you want credited to next year's estimated tax **24** \_\_\_\_\_
- 25** Amount of **refund** – Subtract Line 24 from Line 23. **25** \_\_\_\_\_
- 26** Amount you owe – If Line 16 is greater than Line 22, subtract Line 22 from Line 16. **26** \_\_\_\_\_
- 27** If you completed Form IL-2210, write your penalty here. If you completed Step 5 of IL-2210, check box.  **27** \_\_\_\_\_
- 28** Total amount due – Add Lines 26 and 27. **28** \_\_\_\_\_

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

**Sign here**

Your signature \_\_\_\_\_ Date \_\_\_\_\_ (\_\_\_\_\_) Daytime phone number \_\_\_\_\_ Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

Paid preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ (\_\_\_\_\_) Preparer's phone number \_\_\_\_\_ Paid preparer's FEIN or SSN \_\_\_\_\_

▶ If you use a tax preparer and do not wish to receive a booklet next year, check here.  ◀

**Mail this return to: Illinois Department of Revenue, Springfield, Illinois 62719-0001**

Attach copy of Forms W-2, W-2G, and 1099-R here.

Attach remittance made payable to "Illinois Department of Revenue." Include your Social Security number on your payment.



## Be sure to attach the following supporting documents:

- Line 5 – U.S. 1040 or U.S. 1040A, Page 1; U.S. 1040, Schedule D, Pages 1 and 2; and Form IL-4644, if applicable
- Line 6 – Form W-2 showing active duty military pay
- Line 8 – U.S. 1040, Schedule B, or U.S. 1040A, Schedule 1, identifying each U.S. government obligation separately; and a copy of any statement received from a mutual fund
- Line 9 – For enterprise zone or foreign trade zone/sub-zone dividends, attach Illinois Schedule 1299-C.  
For recovery amounts, attach U.S. 1040, all pertinent U.S. schedules, and prior year's U.S. Schedule A.  
For partnership, S corporation, estate, and trust subtractions, attach the notification furnished.  
For August 1, 1969, valuation limitation amounts, attach Illinois Schedule F and any required federal forms or schedules.
- Line 14 – Nonresidents and part-year residents, attach Illinois Schedule NR.  
For recapture of investment credits, attach Schedule 4255.
- Line 17 – All W-2 forms – all 1099-R forms showing Illinois state tax withheld
- Line 19 – Illinois Schedule CR, copies of out-of-state income tax returns, and supporting documents
- Line 20 – Homeowner's Property Tax Credit Worksheet
- Line 21 – Illinois Schedule 1299-C
- Line 27 – Form IL-2210

**If you do not attach the required supporting documents, your entry will be disallowed, and any refund you are entitled to will be delayed.**



## Homeowner's Property Tax Credit Worksheet (Must be filed with Form IL-1040)

You must complete this worksheet if you qualify for the Illinois Property Tax credit. See instructions for Line 20 in the booklet.

- 1 Write the total amount of Illinois Property Tax paid in 1997 for the real estate that includes your principal residence. 1 \_\_\_\_\_|\_\_\_\_\_
- 2 Write the portion of your tax bill that is deductible as a business expense on U.S. Schedule C, E, or F or other U.S. income tax forms or schedules, whether or not you actually took the federal deduction. 2 \_\_\_\_\_|\_\_\_\_\_
- 3 Subtract Line 2 from Line 1. Write the amount here and **within the brackets on Form IL-1040, Line 20.** 3 \_\_\_\_\_|\_\_\_\_\_
- 4 Multiply the amount on Line 3 by 5% (.05). 4 \_\_\_\_\_|\_\_\_\_\_
- 5 Write the amount of income tax from your Form IL-1040, Line 14. 5 \_\_\_\_\_|\_\_\_\_\_
- 6 Write the amount of credit for tax paid to other states from your Form IL-1040, Line 19. 6 \_\_\_\_\_|\_\_\_\_\_
- 7 Subtract Line 6 from Line 5. This is your net tax. 7 \_\_\_\_\_|\_\_\_\_\_
- 8 Compare the amounts on Lines 4 and 7. Write the lesser amount here and on your Form IL-1040, Line 20. 8 \_\_\_\_\_|\_\_\_\_\_



## Schedule 4255 Recapture Worksheet (See instructions for Line 14.)

You must complete this worksheet if

- you claimed an investment credit against your Illinois Income Tax liability on your Form IL-1040 in a previous year, and
- the property considered in the computation of that investment credit was disqualified within 48 months after being placed in service.

Effective January 1, 1997, the disqualification criteria changes for the High-Impact Business Investment Credit. Refer to Schedule 4255.

- 1 Write the amount from Schedule 4255, Part IV, Line 12, Column A. 1 \_\_\_\_\_|\_\_\_\_\_
- 2 Write the amount from Schedule 4255, Part IV, Line 12, Column B. 2 \_\_\_\_\_|\_\_\_\_\_
- 3 Residents - Multiply the amount from Form IL-1040, Line 13, by 3% (.03).  
Nonresidents or part-year residents - Write the amount from Schedule NR, Part I, Line 7. 3 \_\_\_\_\_|\_\_\_\_\_
- 4 Add Lines 1, 2, and 3. Write the amount here and on your Form IL-1040, Line 14. 4 \_\_\_\_\_|\_\_\_\_\_



## Do you need assistance or more information?

We will help you complete your return. You can visit, write, or call an Illinois Department of Revenue office Monday through Friday.

WILLARD ICE BUILDING  
101 WEST JEFFERSON STREET  
PO BOX 19044  
SPRINGFIELD IL 62794-9044  
Office and telephone hours: 8:00 a.m. until 5:00 p.m.

JAMES R THOMPSON CENTER  
100 WEST RANDOLPH STREET  
CONCOURSE LEVEL  
CHICAGO IL 60601-3274  
Office hours: 8:30 a.m. until 5:00 p.m.

Call **1 800 732-8866**, **217 782-3336**, or TDD – telecommunications device for the deaf at **1 800 544-5304**.

We have extended our Springfield office and telephone hours on April 6 through April 10 from 7:30 a.m. until 6:00 p.m.; on April 11 from 9:00 a.m. until 2:00 p.m.; and on April 13 through 15 from 7:30 a.m. until 7:00 p.m. Our Chicago office will extend its office hours on April 13 and 14 from 7:30 a.m. until 6:00 p.m. and on April 15 from 7:30 a.m. until 7:00 p.m.

If you need additional forms or schedules, visit a regional office; write to the Illinois Department of Revenue, P.O. Box 19010, Springfield, Illinois 62794-9010; call 1 800 356-6302 or Illinois Tax Fax at 217 785-3400; or visit our Web site at <www.revenue.state.il.us>. You may use our toll-free number or our Illinois Tax Fax to order forms 24 hours a day, 7 days a week.

