



Step 1: Provide the following information

Write your name as shown on your tax return. _____

Write your Federal Employer Identification no. (FEIN) _____

Step 2: Figure your additions

Write the amount of

1	Capital gain taxed under IRC Section 852(b)(3).	1	_____	.00
2	Notes, bonds, debentures, or obligations issued by the Governments of American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the Virgin Islands.	2	_____	.00
3	Lloyd's plan of operation loss if reported on your behalf on Form IL-1023-C and included in your federal taxable income.	3	_____	.00
4	Business expense recapture.	4	_____	.00
5	Any other state's income tax deducted from federal taxable income (Form IL-1041 filers only).	5	_____	.00
6	Capital loss to be carried forward (Form IL-1041 filers only).	6	_____	.00
7	Credit taken on Schedule 1299-A or 1299-D for college savings plan contributions you made as an employer.	7	_____	.00
8	Dividends paid by a captive REIT.	8	_____	.00
9	Other additions - Identify each item. _____	9	_____	.00
10	Total additions. Add Lines 1 through 9. Write the amount here and on your Form IL-1120, Line 8, Form IL-1120-ST, Line 21, Form IL-1065, Line 22 or Form IL-1041, Line 10.	10	_____ →	.00

Step 3: Figure your subtractions

Write the amount of

11	Exempt interest dividends paid by regulated investment companies (IRC § 852(b)(5)).	11	_____	.00
12	Notes, bonds, debentures, or obligations issued by the Governments of American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the Virgin Islands to the extent the amounts were required to be added back on Line 2.	12	_____	.00
13	Lloyd's plan of operation income if reported on your behalf on Form IL-1023-C.	13	_____	.00
14	Income for which you claimed a credit under IRC § 1341.	14	_____	.00
15	Expense deductions disallowed federally under IRC §§ 171(a)(2), 265, 280C, 291(a)(3), or 832(b)(5)(B)(i). Specify any amount relating to the following:			
a	Interest expenses relating to municipal income (IRC § 291)	a	_____	.00
b	Interest and other expenses related to federally tax-exempt interest (IRC § 265)	b	_____	.00
c	Bond premium amortization on federally tax-exempt bonds (IRC § 171)	c	_____	.00
d	Expenses related to certain federal credits (IRC §280C)	d	_____	.00
e	Reduction in insurance company reserves (IRC §832)	e	_____	.00
f	Reduction in depreciation related to railroad maintenance credits (IRC § 45G)	f	_____	.00
g	Gross income resulting from alternative energy credits (IRC § 87)	g	_____	.00
16	Add Lines 15a through 15g.	16	_____	.00
17	Add Lines 11 through 14 and Line 16. Write the amount here and on Line 18.	17	_____	.00

Step 3: Continued

18	Write the amount from Line 17.	18	_____	.00
19	Interest on the following obligations of Illinois state and local government, only if included in Illinois income (see instructions). Attach a copy of the statement that identifies the payer and the amount of interest for each obligation.			
a	Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)	a	_____	.00
b	Illinois Development Finance Authority bonds, notes, and other obligations (venture fund and infrastructure bonds only)	b	_____	.00
c	Illinois Sports Facilities Authority bonds	c	_____	.00
d	Illinois Development Finance Authority bonds (only those issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87)	d	_____	.00
e	Illinois Development Finance Authority bonds or Illinois Finance Authority bonds issued under the Asbestos Abatement Finance Act	e	_____	.00
f	Bonds issued by the Illinois Finance Authority under the Illinois Finance Authority Act	f	_____	.00
g	Southwestern Illinois Development Authority bonds	g	_____	.00
h	Illinois Power Agency bonds issued by the Illinois Finance Authority under Other Powers Article in the Illinois Finance Authority Act	h	_____	.00
i	Central Illinois Economic Development Authority bonds issued under the Central Illinois Economic Development Authority Act	i	_____	.00
j	Eastern Illinois Economic Development Authority bonds issued under the Eastern Illinois Economic Development Authority Act	j	_____	.00
k	Southeastern Illinois Economic Development Authority bonds issued under the Southeastern Illinois Economic Development Authority Act	k	_____	.00
l	Southern Illinois Economic Development Authority bonds issued under the Southern Illinois Economic Development Authority Act	l	_____	.00
m	Illinois Urban Development Authority bonds issued under the Illinois Urban Development Authority Act	m	_____	.00
n	Downstate Illinois Sports Facilities Authority bonds issued under the the Downstate Illinois Sports Facilities Authority Act	n	_____	.00
o	Western Illinois Economic Development Authority Bonds issued under the Western Illinois Economic Development Authority Bonds Act	o	_____	.00
p	Upper Illinois River Valley Development Authority bonds issued under the Upper Illinois River Valley Development Authority Act	p	_____	.00
q	Will-Kankakee Regional Development Authority bonds issued under the Will-Kankakee Regional Development Authority Law	q	_____	.00
20	Add Lines 19a through 19q.	20	_____	.00
21	Add Lines 18 and 20.	21	_____	.00

Step 3: Continued

22	Write the amount from Line 21.	22	_____	.00
23	Federally taxed Illinois state refund from prior years	23	_____	.00
24	Dividends received, including IRC § 78 Foreign Dividend Gross-up and subpart F income (Form IL-1120-ST filers only)	24	_____	.00
25	Contributions made to a job training project. See instructions.	25	_____	.00
26	Reparations or other amounts received as a victim of persecution by Nazi Germany (Form IL-1041 filers only)	26	_____	.00
27	Income eligible for a deduction by an attorney-in-fact under IRC § 835	27	_____	.00
28	Illinois Pre-Need Cemetery Sales Act trust income	28	_____	.00
29	Income earned by nuclear decommissioning trusts established under the Public Utilities Act	29	_____	.00
30	Recovery of items previously deducted on Form U.S. 1040 Schedule A, filed by the decedent (including refunds of any state and local income taxes, other than Illinois) (Form IL-1041, Estate filers only)	30	_____	.00
31	Refunds of state income taxes added back in a prior year on Schedule M, Line 5 (Form IL-1041 only)	31	_____	.00
32	IRC § 965 dividend subtraction	32	_____	.00
33	Other eligible subtractions from Publication 101 that are not subtracted anywhere else. Identify each item. _____	33	_____	.00
34	Total subtractions. Add Lines 22 through 33. Write the amount here and on Form IL-1120, Line 21, Form IL-1120-ST, Line 33, Form IL-1065, Line 33, or Form IL-1041, Line 24. 	34	_____	.00

