



Schedule NR Nonresident and Part-Year Resident
Computation of Illinois Tax

Tax year ending

Your name as shown on your Form IL-1040

Your Social Security number

Your Residence:

Check appropriate box -> [] Nonresident OR [] Part-year resident of Illinois from 19 to 19

If, at any time during the taxable year, you were a resident of one of the states below, please indicate by checking the appropriate box.

[] Indiana [] Iowa [] Kentucky [] Michigan [] Wisconsin

In what states, other than those listed above, did you reside and/or file an income tax return for the taxable year?

(1) (2) (3)

Read the Schedule NR instructions "Which parts do I complete ?" to see which parts of Schedule NR apply to you.

Part I - Computation of Tax

- 1 Illinois income. Write the amount here and in the space provided above Line 12 on your Form IL-1040.
2 Base income. Write the amount from your Form IL-1040, Line 11.
3 Divide Line 1 by Line 2 and write the appropriate decimal. (If Line 1 exceeds Line 2, enter 1.000.)
4 Write in the box the number of exemptions claimed in box d of the Exemptions section on your Form IL-1040.
5 Multiply Line 4 by Line 3.
6 Subtract Line 5 from Line 1.
7 Multiply Line 6 by 3% (.03). Write the amount here and on your Form IL-1040, Line 14.

Part II - Computation of Illinois Income

Table with 4 columns: A (From U.S. Form 1040 and attachments), B (Amount attributable to Illinois), C (Additions & Subtractions attributable to Illinois), D (Illinois income). Rows 1-13 list various income categories.

Part III - Business Income Apportionment Formula

Complete Part III if, while not a resident, you had business or farm income inside and outside of Illinois.

Table with 3 columns: 1 (Total everywhere), 2 (Inside Illinois), 3 (Column 2 ÷ Column 1 carry to six decimals). Rows 1-6 list factors for apportionment.

Nonresidents: Multiply the amount shown in Part II, Column A, Line 5 by this decimal to determine the amount to write in Part II, Column B, Line 5.

Part-Year Residents: See instructions for Part II, Line 5.

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0098

Schedule NR Example

Illinois Nonresident – Missouri Resident

Samuel and Mary White were residents of Missouri for the full taxable year. Mary worked part time in Illinois and earned \$6,000 of the \$18,000 reported as wages. Their federal adjusted gross income (AGI, \$38,940) was made up of the following items:

Wages – Samuel \$12,000; Mary \$6,000*	\$ 18,000
Interest – \$400 from U.S. Treasury Notes plus another \$200	600
Dividends – \$700	700
Business income – derived from within and without Illinois	3,600
(Total sales were \$700,000; Illinois sales were \$206,000)	
Gain – sale of Missouri and Illinois properties and securities	7,500
Total gain is \$7,500.	
Illinois portion of total gain is \$6,000.	
Valuation limitation amount on all property (from Illinois Schedule F) is \$7,000.	
Valuation limitation amount attributable to Illinois property is \$2,535.	
Rent – from apartment building located in Illinois	1,940*
Partnership – ordinary income from Illinois partnership	
U.S. 1040 Schedule E	1,875
Partnership information gives modifications: addition \$240; subtraction \$550. Illinois income is \$1,565.*	
Illinois State Lottery winnings	5,000
TOTAL	\$ 39,215
Individual Retirement Account – attributable to Mary's Illinois employment	(275)
Federal adjusted gross income	\$ 38,940
Base income from Form IL-1040, Line 11	
AGI plus Illinois additions less subtractions	\$ 31,230

*They paid tax on these items to Illinois and also to Missouri. On their Missouri return, the Whites would claim credit for taxes paid to Illinois.

The Whites must complete all three parts of Schedule NR, beginning with Part III.

Part III

See instructions for an explanation of how to complete this part.

Part II

Line 1

Column B includes Illinois wages shown on the Whites' W-2's.

Lines 2 and 3

Interest and dividend income are attributable to the state of residency. Nonresidents, therefore, leave these lines blank.

Line 4

The Whites have no income from this source.

Line 5

The Whites have business/farm income which they derived from sources inside and outside Illinois. They figured their Illinois portion of that income (Column B) by multiplying Column A by the apportionment factor in Part III, Line 6.

Line 6

Column A – This amount comes from U.S. 1040, Schedule D or U.S. Form 4797.

Column B – Total gain or loss (before federal deductions) from Illinois property comes from Illinois property listed on U.S. 1040, Schedule D and U.S. Form 4797.

Illinois Department of Revenue				
Schedule NR Nonresident and Part-Year Resident				
Attach to your Form IL-1040				
			Tax year ending	
Samuel and Mary White			0 0 0 - 0 0 0 - 0 0 0 0	
Your name as shown on your Form IL-1040			Your Social Security number	
Your Residence:				
Check appropriate box → <input checked="" type="checkbox"/> Nonresident OR <input type="checkbox"/> Part-year resident of Illinois from _____, 19____ to _____, 19____				
If, at any time during the taxable year, you were a resident of one of the states below, please indicate by checking the appropriate box.				
<input type="checkbox"/> Indiana <input type="checkbox"/> Iowa <input type="checkbox"/> Kentucky <input type="checkbox"/> Michigan <input type="checkbox"/> Wisconsin				
In what states, other than those listed above, did you reside and/or file an income tax return for the taxable year?				
(1) <u>Missouri</u> (2) _____ (3) _____				
Read the Schedule NR Instructions "Which parts do I complete?" to see which parts of Schedule NR apply to you.				
Part I - Computation of Tax				
1 Illinois income. Write the amount here and in the space provided above Line 12 on your Form IL-1040. 1 <u>18,754.00</u>				
2 Base income. Write the amount from your Form IL-1040, Line 11. 2 <u>31,230.00</u>				
3 Divide Line 1 by Line 2 and write the appropriate decimal. (If Line 1 exceeds Line 2, enter 1.000.) 3 <u>.601</u>				
4 Write in the box the number of exemptions claimed in box d of the Exemptions section on your Form IL-1040. 4 <u>4,000.00</u>				
5 Multiply Line 4 by Line 3. 5 <u>2,404.00</u>				
6 Subtract Line 5 from Line 1. 6 <u>16,350.00</u>				
7 Multiply Line 6 by 3% (.03). Write the amount here and on your Form IL-1040, Line 14. 7 <u>491.00</u>				
Part II - Computation of Illinois Income				
	A	B	C	D
	From U.S. Form 1040 and attachments	Amount attributable to Illinois	Additions & Subtractions attributable to Illinois	Illinois income
1	18,000	6,000		6,000
2	600			
3	700			
4				
5	3,600	1,059		1,059
6	7,500	6,000	(2,535)	3,465
7	1,940	1,940		1,940
8	1,875	1,875	(310)	1,565
9	5,000	5,000		5,000
10				19,029
11	(275)	(275)		(275)
12				18,754
13	38,940			
Part III - Business Income Apportionment Formula				
	1	2	3	
	Total everywhere	Inside Illinois	Column 2 ÷ Column 1 carry to six decimals	
1				
2				
3	700,000	206,000	.294286	
4			.294286	
5			.588572	
6				.294286
Nonresidents: Multiply the amount shown in Part II, Column A, Line 5 by this decimal to determine the amount to write in Part II, Column B, Line 5.				
Part-Year Residents: See instructions for Part II, Line 5.				
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IL-1040 Schedule NR front (R-12/95)				

Column C – Taxable Illinois gain is limited by appreciation which accrued before August 1, 1969. The limit on taxable gain comes from Schedule F for items included in Column B.

Column D – Subtract Column C from Column B.

Line 7

Rents are attributable to Illinois if the property rented was located in Illinois.

Line 8

Column A – This amount comes from U.S. 1040, Schedule E, Part II; U.S. 1040, Schedule D; and U.S. Form 4797.

Column B – In this example, all the income from Column A is attributable to Illinois.

Column C – The \$240 addition minus the \$550 subtraction yields a net subtraction of \$310.

Column D – Subtract Column C from Column B. The result is \$1,565.

Line 9

Illinois State Lottery winnings paid to a nonresident are subject to Illinois income tax.

Line 11

This was an Individual Retirement Account directly related to Mary's Illinois employment.

Part I

See instructions for an explanation of how to complete this part.