



Schedule NR

Nonresident and Part-Year Resident Computation of Illinois Tax

____/____/____
Tax year ending

Attach to your Form IL-1040

Step 1: Provide the following information

- 1 _____ Write your name as shown on your Form IL-1040
- 2 _____ Write your Social Security number
- 3 Check the box that indicates your residency. **Nonresident** Part-year resident
- 4 If you were a part-year resident of Illinois, you lived in Illinois from ____/____/____ to ____/____/____
Month Year Month Year
- 5 If you were a resident of any of the states listed below at any time during the tax year, please check the appropriate boxes.
 Iowa Kentucky Michigan Wisconsin
- 6 In what states, other than those listed above, did you either reside, file an income tax return, or both for the tax year?
 a _____ b _____ c _____

Step 2: Complete Form IL-1040

Complete Lines 1 through 12 of your Form IL-1040 as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency.

Step 3: Figure the Illinois portion of your federal adjusted gross income

Write the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

Nonresidents, if the income you earned in Illinois was entirely from wages, complete Line 7. Then skip to Step 5, Line 45. Write the amount from Column B, Line 7, on Step 5, Line 45, and continue completing Step 5.

| | Column A Federal Total | Column B Illinois Portion |
|--|---------------------------|------------------------------|
| Income | | |
| 7 Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1; or the wage amounts on your W-2 forms if you TeleFiled your federal return.) | 7 _____ | _____ |
| 8 Taxable interest income (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2; or TeleFile Worksheet, Line C) | 8 _____ | _____ |
| 9 Dividend income (federal Form 1040 or 1040A, Line 9) | 9 _____ | _____ |
| 10 Taxable refunds, credits, or offsets of state and local income tax (federal Form 1040, Line 10) | 10 _____ | _____ |
| 11 Alimony received (federal Form 1040, Line 11) | 11 _____ | _____ |
| 12 Business income or loss (federal Form 1040, Line 12) | 12 _____ | _____ |
| 13 Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10) | 13 _____ | _____ |
| 14 Other gains or losses (federal Form 1040, Line 14) | 14 _____ | _____ |
| 15 Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b) | 15 _____ | _____ |
| 16 Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b) | 16 _____ | _____ |
| 17 Rents, royalties, partnerships, S corporations, estates, and trusts (federal Form 1040, Line 17) | 17 _____ | _____ |
| 18 Farm income or loss (federal Form 1040, Line 18) | 18 _____ | _____ |
| 19 Unemployment compensation (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3; or TeleFile Worksheet, Line D) | 19 _____ | _____ |
| 20 Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b) | 20 _____ | _____ |
| 21 Other income (federal Form 1040, Line 21) Include winnings from the Illinois State Lottery as Illinois income in Column B. | 21 _____ | _____ |
| 22 Add Column B, Lines 7 through 21. This is the Illinois portion of your federal total income. | | 22 _____ |
| Adjustments to Income | | |
| 23 Total IRA deduction (federal Form 1040, Line 23; or 1040A, Line 16) | 23 _____ | _____ |
| 24 Deduction for student loan interest (federal Form 1040, Line 24; or 1040A, Line 17) | 24 _____ | _____ |
| 25 Deduction for medical savings account (federal Form 1040, Line 25) | 25 _____ | _____ |
| 26 Moving expenses (federal Form 1040, Line 26) | 26 _____ | _____ |
| 27 Deduction for one-half of self-employment tax (federal Form 1040, Line 27) | 27 _____ | _____ |
| 28 Self-employed health insurance deduction (federal Form 1040, Line 28) | 28 _____ | _____ |
| 29 Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 29) | 29 _____ | _____ |
| 30 Penalty on early withdrawal of savings (federal Form 1040, Line 30) | 30 _____ | _____ |
| 31 Alimony paid (federal Form 1040, Line 31a) | 31 _____ | _____ |
| 32 Add Column B, Lines 23 through 31. This is the Illinois portion of your federal adjustments to income. | | 32 _____ |
| 33 Write your adjusted gross income as reported on your federal Form 1040, Line 33; 1040A, Line 19; 1040EZ, Line 4; or TeleFile Worksheet, Line I. | 33 _____ | _____ |
| 34 Subtract Line 32 from Line 22. This is the Illinois portion of your federal adjusted gross income. | | 34 _____ |

| | | |
|---|----------|-------|
| | Column B | |
| 35 Write the Illinois portion of your federal adjusted gross income from Page 1, Step 3, Line 34. | 35 | _____ |

Step 4: Figure your Illinois additions and subtractions

In Column A, write the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

| | Column A Form IL-1040 Total | Column B Illinois Portion |
|---|--------------------------------|------------------------------|
| 36 Federally tax-exempt interest income (Form IL-1040, Line 2) | 36 | _____ |
| 37 Other additions (Form IL-1040, Line 3) Specify your additions. _____ | 37 | _____ |
| 38 Add Column B, Lines 35, 36, and 37. This is the Illinois portion of your total income. | 38 | _____ |
| 39 Federally taxed retirement and Social Security (Form IL-1040, Line 5) | 39 | _____ |
| 40 Military pay earned and included in your adjusted gross income (Form IL-1040, Line 6) | 40 | _____ |
| 41 Illinois Income Tax refund included on your U.S. 1040, Line 10. (Form IL-1040, Line 7) | 41 | _____ |
| 42 U.S. government obligations (Form IL-1040, Line 8) | 42 | _____ |
| 43 Other subtractions (Form IL-1040, Line 9) Specify your subtractions. _____ | 43 | _____ |
| 44 Add Column B, Lines 39 through 43. This is your total Illinois subtractions. | 44 | _____ |

Step 5: Figure your Illinois income and tax

| | | | |
|------------------|---|----|-------|
| Tax Calculations | 45 Subtract Line 44 from Line 38. This is your Illinois base income. Nonresidents , if your only entry is on Step 3, Line 7, write the amount from Column B here and complete Step 5. All taxpayers , write the amount from Line 45 on your Form IL-1040, Line 14. If Line 45 is zero or negative, skip Lines 46 through 50, and write "0" on Line 51. | 45 | _____ |
| | 46 Write the base income from Form IL-1040, Line 11. | 46 | _____ |
| | 47 Divide Line 45 by Line 46. Write the appropriate decimal. If Line 45 is greater than Line 46, write 1.000. | 47 | _____ |
| | 48 Write your exemption allowance from your Form IL-1040, Line 12. | 48 | _____ |
| | 49 Multiply Line 48 by the decimal on Line 47. This is your nonresident Illinois exemption allowance. | 49 | _____ |
| | 50 Subtract Line 49 from Line 45. This is your Illinois net income. | 50 | _____ |
| | 51 Multiply the amount on Line 50 by 3% (.03). This is your tax. Write this amount on your Form IL-1040, Line 16. | 51 | _____ |

