



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 _____
Print or type 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
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 Ordinary 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 _____
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 Archer MSA (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 Social Security and retirement income (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. Treasury bonds, bills, notes, savings bonds, and U.S agency interest (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

Illinois Adjustments		
Tax Calculations		
	45 Subtract Line 44 from Line 38. This is your Illinois base income. <i>Nonresidents, if your only entry is on Step 3, Line 7, write the amount from Column B on Line 45 and complete Step 5.</i> <i>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.</i>	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 . <i>Write this amount on your Form IL-1040, Line 16.</i>	51 _____

