Illinois Department of Revenue

Schedule NR

Tax year ending

Nonresident and Part-Year Resident Computation of Illinois Tax

# Step 1: Provide the following information

_						10171	
	A	Attach	to	vour	Forn	n IL-	-1040

1								
	Your first name and initial	Spouse's first name (an	d last name if different)	Your last name				
2 a	Your Social Security numbe	b	Your spouse's Social Security nun	<u> </u>				
	Your Social Security numbe	۲	Your spouse's Social Security nun	nber				
3	B Were you, or your spouse if "married filing jointly," a full-year resident of Illinois during the tax year?							
	Yes	No STOP If you answered "Yes," y	you can not use this form (see i	nstructions)				
	16			a Line de endle if englischle				
4	It you, or your spouse it "r	married filing jointly," were a part-year resid	dent during the tax year complet	e Line 4a and b, if applicable.				
	a I lived in Illinois from// to// I lived in from// to//							
		th Day Year Month Day Year		onth Day Year Month Day Year				
k	My spouse lived in <b>Illinois</b> t	from/ / to / /	My spouse lived in	_ from// to//				
		Month Day Year Month Day Year	State	Month Day Year Month Day Year				
5	If you were a resident of any of the states listed below during the tax year, check the appropriate state.							
	lowa	Kentucky Michigan	Wisconsin					
6	It you earned income or f	filed an income tax return for the tax year		sted above, write the name of that state.				
	a	b	C					

### Step 2: Complete Form IL-1040

**Complete Lines 1 through 12** of your Form IL-1040, Individual Income Tax Return, as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency. **Attach Schedule NR to your Form IL-1040**.

#### 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.

				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 9a)	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 _		
μ	13	Capital gain or loss (federal Form 1040, Line 13a or 1040A, Line 10a)	13 _		
ncome	14	Other gains or losses (federal Form 1040, Line 14)	14 _		
2	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 inc	come	. 2	2

St	ер	3: Continued		Column A Federal Total		Column B Illinois Portion
Adjustments to Income	25 26 27 28 29 30 31 32	Educator expenses (federal Form 1040, Line 23; or 1040A, Line 16) Total IRA deduction (federal Form 1040, Line 24; or 1040A, Line 17) Deduction for student loan interest (federal Form 1040, Line 25; or 1040A, Line 18) Deduction for tuition and fees (federal Form 1040, Line 26; or 1040A, Line 19) Moving expenses (federal Form 1040, Line 27) Deduction for one-half of self-employment tax (federal Form 1040, Line 28) Self-employed health insurance deduction (federal Form 1040, Line 29) Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 30) Penalty on early withdrawal of savings (federal Form 1040, Line 31) Alimony paid (federal Form 1040, Line 32a) Other adjustments (included in federal Form 1040, Line 33) Add Column B, Lines 24 through 34. This is the Illinois portion of your federal adjust	24 - 25 - 26 - 27 - 28 - 30 - 31 - 33 - 34 - ment 36		23     35	Illinois Portion
	37		ss in	come.	37	

## Step 4: Figure your Illinois additions and subtractions

		nn A, write the total amounts from your Form IL-1040. You must read ructions for Column B to properly complete this step.		Column A Form IL-1040 Total	Column B Illinois Portion
Γ		Federally tax-exempt interest income ( <i>Form IL-1040, Line 2</i> ) Other additions ( <i>Form IL-1040, Line 3</i> ) Specify your additions.			
Illinois Adjustments	40	Add Column B, Lines 37, 38, and 39. This is the Illinois portion of your total income.			
	41 42	Federally taxed Social Security and retirement income <i>(Form IL-1040, Line 5)</i> Military pay earned and included in your adjusted gross income.			
	43	(Form IL-1040, Line 6) Illinois Income Tax refund included on your U.S. 1040, Line 10. (Form IL-1040, Line 7)			
		U.S. Treasury bonds, bills, notes, savings bonds, and U.S agency interest (Form IL-1040, Line 8)	44 .		
	45	Other subtractions (Form IL-1040, Line 9) Specify your subtractions.	45 .		
	46	Add Column B, Lines 41 through 45. This is the total of your Illinois subtractions.		46	
St	ер	5: Figure your Illinois income and tax			
Tax Calculations	47	Subtract Line 46 from Line 40. This is your Illinois base income. Write the amount from Line 47 on your Form IL-1040, Line 14. If Line 47 is zero or negative, skip Lines 48 through 52, and write "0" on Line 53.		47	
	48 49	Write the base income from Form IL-1040, Line 11. Divide Line 47 by Line 48. Write the appropriate decimal. If Line 47 is greater	48 .		
	50	than Line 48, write 1.000. Write your exemption allowance from your Form IL-1040, Line 12.		•	
	50	Multiply Line 50 by the decimal on Line 49. This is your Illinois exemption allowance.	50.	51	
		Subtract Line 51 from Line 47. This is your Illinois net income. Multiply the amount on Line 52 by 3% (.03). This is your <b>tax.</b>		52	

#### Write this amount on your Form IL-1040, Line 15.

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