



Illinois Department of Revenue

# 2007 Schedule NR

## Nonresident Computation of Fiduciary Income

Attach to your Form IL-1041



Year ending

Month Year

IL Attachment No. 2

### Step 1: Provide the following information

Write your name as shown on your Form IL-1041.

Write your federal employer identification no. (FEIN).

### Step 2: Complete Form IL-1041

Complete Lines 1 through 26 of your Form IL-1041, Fiduciary Income and Replacement Tax Return, as if you were an Illinois resident. Then, complete the remainder of this schedule. Attach Schedule NR to your Form IL-1041.

### Step 3: Figure the Illinois portion of your federal taxable income

See instructions for Columns A, B and C for each line item.

# I

Check the box if you are making the

Business Income Election (see instructions).

|  | A<br>U.S. Form 1041 | B<br>Fiduciary's Share | C<br>Illinois Portion |
|--|---------------------|------------------------|-----------------------|
| 1 Interest income  | 1a _____ .00        | 1b _____ .00           | 1c _____ .00          |
| 2 Dividends  | 2a _____ .00        | 2b _____ .00           | 2c _____ .00          |
| 3 Business income or loss  | 3a _____ .00        | 3b _____ .00           | 3c _____ .00          |
| 4 Gain or loss on sales and exchanges                            | 4a _____ .00        | 4b _____ .00           | 4c _____ .00          |
| 5 Net rent and royalty income                                    | 5a _____ .00        | 5b _____ .00           | 5c _____ .00          |
| 6 Income from partnerships and subchapter S corps                | 6a _____ .00        | 6b _____ .00           | 6c _____ .00          |
| 7 Income from trusts and estates                                 | 7a _____ .00        | 7b _____ .00           | 7c _____ .00          |
| 8 Real Estate Mortgage Investment Conduits (REMIC)               | 8a _____ .00        | 8b _____ .00           | 8c _____ .00          |
| 9 Net farm income or loss  | 9a _____ .00        | 9b _____ .00           | 9c _____ .00          |
| 10 Business property   | 10a _____ .00       | 10b _____ .00          | 10c _____ .00         |
| 11 Other income  | 11a _____ .00       | 11b _____ .00          | 11c _____ .00         |
| 12 Add Lines 1 through 11. Total income.                         | 12a _____ .00       | 12b _____ .00          | 12c _____ .00         |
| 13 Interest  | 13a _____ .00       | 13b _____ .00          | 13c _____ .00         |
| 14 Taxes   | 14a _____ .00       | 14b _____ .00          | 14c _____ .00         |
| 15 Fiduciary fees  | 15a _____ .00       | 15b _____ .00          | 15c _____ .00         |
| 16 Charitable deduction  | 16a _____ .00       | 16b _____ .00          | 16c _____ .00         |
| 17 Attorney, accountant, and preparer fees                       | 17a _____ .00       | 17b _____ .00          | 17c _____ .00         |
| 18 Other deductions (including taxes)                            | 18a _____ .00       | 18b _____ .00          | 18c _____ .00         |
| 19 Add Lines 13 through 18.                                      | 19a _____ .00       | 19b _____ .00          | 19c _____ .00         |
| 20 Subtract Line 19 from Line 12. Adjusted total income or loss. | 20a _____ .00       | 20b _____ .00          | 20c _____ .00         |
| 21 Income distribution deduction                                 | 21a _____ .00       |                        |                       |
| 22 Subtract Line 21a from Line 20a. See instructions.            | 22a _____ .00       | 22b _____ .00          | 22c _____ .00         |
| 23 Federal estate tax  |                     | 23b _____ .00          | 23c _____ .00         |
| 24 Exemption   |                     | 24b _____ .00          | 24c _____ .00         |
| 25 Add Lines 23 and 24.  |                     | 25b _____ .00          | 25c _____ .00         |
| 26 Subtract Line 25 from Line 22. This is your taxable income.   |                     | 26b _____ .00          | 26c _____ .00         |

Column B, Line 26, is your federal taxable income as shown on your federal Form 1041, Line 22.

Column C, Line 26, is your Illinois portion of your federal taxable income.



27 Write the amount from Column C, Line 26.

27 \_\_\_\_\_ .00

### Step 4: Figure your Illinois additions and subtractions

In Column A, write the total amounts from your Form IL-1041, Column B. You must read the instructions for Column B to properly complete this step.

|   | A<br>Form IL-1041<br>Fiduciary Share | B<br>Illinois Portion |
|---|--------------------------------------|-----------------------|
| 28 Federal net operating loss deduction (Form IL-1041, Line 2)                                      | 28a _____ .00                        | 28b _____ .00         |
| 29 ESBT taxable income (Form IL-1041, Line 3)   | 29a _____ .00                        | 29b _____ .00         |
| 30 Exemption claimed on U.S. Form 1041, Line 20 (Form IL-1041, Line 4)                              | 30a _____ .00                        | 30b _____ .00         |
| 31 Illinois income and replacement tax deducted (Form IL-1041, Line 5b)                             | 31a _____ .00                        | 31b _____ .00         |
| 32 State, municipal, and other interest income (Form IL-1041, Line 6b)                              | 32a _____ .00                        | 32b _____ .00         |
| 33 Illinois Bonus Depreciation addition (Form IL-1041, Line 7b)                                     | 33a _____ .00                        | 33b _____ .00         |
| 34 Related-Party Expenses additions (Form IL-1041, Line 8b)   | 34a _____ .00                        | 34b _____ .00         |
| 35 Distributive share of additions (Form IL-1041, Line 9b)  | 35a _____ .00                        | 35b _____ .00         |
| 36 Other additions (Form IL-1041, Line 10b)   | 36a _____ .00                        | 36b _____ .00         |
| 37 Add Column B, Lines 27 through 36. This is the Illinois portion of your total income.            |                                      | 37 _____ .00          |
| 38 August 1, 1969 valuation limitation amount (Form IL-1041, Line 13b)                              | 38a _____ .00                        | 38b _____ .00         |
| 39 Federally-taxed refund of Illinois income and replacement tax (Form IL-1041, Line 14b)           | 39a _____ .00                        | 39b _____ .00         |
| 40 Payments from certain retirement plans (Form IL-1041, Line 15b)                                  | 40a _____ .00                        | 40b _____ .00         |
| 41 Interest income from U.S. Treasury and other exempt federal obligations (Form IL-1041, Line 16b) | 41a _____ .00                        | 41b _____ .00         |
| 42 Retirement payments to retired partners (Form IL-1041, Line 17b)                                 | 42a _____ .00                        | 42b _____ .00         |
| 43 Enterprise Zone or River Edge Redevelopment Zone Dividend subtraction (Form IL-1041, Line 18b)   | 43a _____ .00                        | 43b _____ .00         |
| 44 High Impact Business Dividend subtraction (Form IL-1041, Line 19b)                               | 44a _____ .00                        | 44b _____ .00         |
| 45 Contributions to certain job training projects (Form IL-1041, Line 20b)                          | 45a _____ .00                        | 45b _____ .00         |
| 46 Illinois Bonus Depreciation subtraction (Form IL-1041, Line 21b)                                 | 46a _____ .00                        | 46b _____ .00         |
| 47 Related-Party Expenses subtraction (Form IL-1041, Line 22b)                                      | 47a _____ .00                        | 47b _____ .00         |
| 48 Distributive share of subtractions (Form IL-1041, Line 23b)                                      | 48a _____ .00                        | 48b _____ .00         |
| 49 Other subtractions (Form IL-1041, Line 24b)  | 49a _____ .00                        | 49b _____ .00         |
| 50 Add Column B, Lines 38 through 49. This is the total of your Illinois subtractions.              |                                      | 50 _____ .00          |

### Step 5: Figure your standard exemption

51 **Illinois base income or net loss.** Subtract Line 50 from Line 37.

Write this amount on your Form IL-1041, Line 27.

51 \_\_\_\_\_ .00

If Line 51 is zero or a negative number, skip Lines 52 and 53, and write "0" on Line 54.

52 Write the base income from Form IL-1041, Line 26.

52 \_\_\_\_\_ .00

53 Divide Line 51 by Line 52. This figure cannot be greater than "1."

53 \_\_\_\_\_ .

54 Standard exemption. Multiply Line 53 by \$1,000. Short-year filers, see instructions.

Write this amount on your Form IL-1041, Line 29.

54 \_\_\_\_\_ .00

### Step 6: Figure your business income apportionment factor

1 Total sales everywhere. This amount cannot be negative.

1 \_\_\_\_\_ .00

2 Total sales inside Illinois. This amount cannot be negative.

2 \_\_\_\_\_ .00

3 Divide Line 2 by Line 1. (Carry to six decimal places.) This is your apportionment factor.

3 \_\_\_\_\_

