Illinois Department of Revenue 2009 Schedule M Other Additions and Subtractions for Individuals

Attach to your Form IL-1040

Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or if you are entitled to take subtractions on Form IL-1040, Line 7.

Note If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.

Step 1: Provide the following information

Your name as shown on Form IL-1040.

Your Social Security number.

Step 2: Figure your additions for Form IL-1040, Line 3

Write the amount of			(Whole dollars only)
1	Your child's federally tax-exempt interest and dividend income as reported on U.S. Form 8814	1	•00
2	Distributive share of additions you received from a partnership, S corporation, trust, or estate. Attach Schedule K-1-P or Schedule K-1-T.	2	<u>00</u>
3	Withdrawals you made from your Medical Care Savings Account, and the interest earned, if not included in your adjusted gross income	3	<u>•00</u>
4	Lloyds plan of operations loss, if reported on your behalf on Form IL-1023-C and included in your adjusted gross income	4	<u>•00</u>
5	Earnings distributed in 2009 from IRC Section 529 college savings and tuition programs if not included in your adjusted gross income (Do not include distributions from "Bright Start," "Bright Directions," or "College Illinois" programs or programs that meet certain disclosure requirements - see instructions.)	5	•00
6	Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4. Attach Form IL-4562.	6	<u>•00</u>
7	Business expense recapture (nonresidents only)	7	•00
8	Recapture of deductions for contributions to Illinois college savings plans transferred to an out-of-state plan	8	•00
9	Credit taken on Schedule 1299-C for student-assistance contributions you made as an employer	9	•00
0	Recapture of deductions for contributions to college savings plans withdrawn for nonqualified expenses		
	or refunded	10	•00
11	Other income - Identify each item	11	<u>•00</u>
12	Add Lines 1 through 11. Write the amount here and on Form IL-1040, Line 3.	12	<u>•00</u>

Step 3: Figure your subtractions for Form IL-1040, Line 7

Write the amount of

13	Contributions made in 2009 to the following college savings plans:		
а	"Bright Start" College Savings Pool	13a	•00
b	"College Illinois" Prepaid Tuition Program	13b	•00
С	"Bright Directions" College Savings Pool	13c	•00
14	Distributive share of subtractions from a partnership, S corporation, trust, or estate. (Do not include any amounts contained in Line 25 of this schedule.) Attach Schedule K-1-P	44	00
	or Schedule K-1-T.	14	•00
15	Restoration of amounts held under claim of right under Internal Revenue Code, Section 1341	15	•00
16	Contributions to a job training project	16	•00
17	Expenses related to federal credits or federally tax-exempt income	17	• <u>00</u>
18	Interest earned on investments through the Home Ownership Made Easy Program	18	•00
19	Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 10.		
	Attach Form IL-4562.	19	•00
20	Add Lines 13a through 19 and write the amount here and on Page 2, Line 21.	20	• <u>00</u>



Step 3: Continued

21	Write the amount from Page 1, Line 20.	21	•00				
Write the following only if included in Form IL-1040, Lines 1, 2, or 3:							
22	Military pay earned. Attach military W-2.	22	•00				
23	U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040A or 1040,						
	Schedule B. Attach a copy of U.S. 1040A or 1040, Schedule B.	23	•00				
24	August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and						
	required federal forms.	24	•00				
25	Enterprise or river edge redevelopment zone and high impact business dividend subtraction amount	05					
00	from your Schedule 1299-C, Step 2, Line 7. Attach Schedule 1299-C.	25	•00				
26	Recovery of items previously deducted on U.S. 1040, Schedule A (including refunds of any state and local income taxes, other than Illinois). Attach a copy of U.S. 1040, Page 1, and required federal forms.		•00				
27	Ridesharing money and other benefits		• <u>00</u>				
28	Payment of life insurance, endowment, or annuity benefits received		• <u>00</u>				
		20	•00				
29	Your employer's contributions made on your behalf to an account established under the Medical Care Savings Account Act and the interest earned	29	•00				
30	Lloyds plan of operations income if reported on your behalf on Form IL-1023-C	30					
31	Income earned by certain trust accounts established under the Illinois Pre-Need		000				
51	Cemetery Sales Act	31	•00				
32	Education loan repayments made for primary care physicians who agree to						
-	practice in designated shortage areas under the Family Practice Residency Act	32	•00				
33	Reparations or other amounts received as a victim of persecution by Nazi Germany	33	•00				
34	Interest on the following tax-exempt obligations of Illinois state and local government. Do not include						
	interest you received indirectly through owning shares in a mutual fund.						
а	Illinois Housing Development Authority bonds and notes (except housing-related commercial	240	00				
b	facilities bonds and notes) Export Development Act of 1983 bonds	34a 34b					
c c	Illinois Development Finance Authority bonds, notes, and other evidence of obligation	540	•00				
	(venture fund and infrastructure bonds only)	34c	•00				
d	Quad Cities Regional Economic Development Authority bonds and notes (if declared to be						
	exempt from taxation by the Authority)	34d					
e	College Savings bonds		• <u>00</u>				
f	Illinois Sports Facilities Authority bonds Higher Education Student Assistance Act bonds		• <u>00</u>				
g h	Illinois Development Finance Authority bonds issued under the Illinois Development	эту	••••				
	Finance Authority Act, Sections 7.80 through 7.87	34h	•00				
i	Rural Bond Bank Act bonds and notes	34i	•00				
j	Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act		•00				
k	Quad Cities Interstate Metropolitan Authority bonds	34k					
I m	Southwestern Illinois Development Authority bonds Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and	341	•00				
m	825.55 or the Asbestos Abatement Finance Act	34m	•00				
35	Interest on the following non-U.S. government bonds.		·				
а	Bonds issued by the government of Guam	35a	•00				
b	Bonds issued by the government of Puerto Rico	35b	•00				
С	Bonds issued by the government of the Virgin Islands	35c					
d	Bonds issued by the government of American Samoa		•00				
е	Bonds issued by the government of the Northern Mariana Islands		•00				
f	Mutual mortgage insurance fund bonds	35f	•00				
36	Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 34 or 35 as reported on U.S. Form 8814	36	•00				
27	from sources in Line 34 or 35 as reported on U.S. Form 8814	30 37					
37	Railroad unemployment income						
38	Add Lines 21 through 37. Write the amount here and on Form IL-1040, Line 7.		•00				

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-492-4425