

**Read this information first**

You must file Schedule CU if you are in a same-sex civil union and you and your partner are filing "married filing jointly" or "married filing separately" Illinois returns.

Step 1: Provide the following information

Your name _____

Your Social Security number _____

Your partner's name _____

Your partner's Social Security number _____

Step 2: Enter the amounts from your federal returns

Column A: Write the amounts from your actual federal return.

Column B: Write the amounts from your partner's actual federal return.

Column C: Write the amounts from your "as-if-married" federal return.

Read the instructions before completing this step.

	Column A Your federal return	Column B Partner's federal return	Column C "As if married" return
1 Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1)	1 _____	_____	_____
2 Taxable interest (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2)	2 _____	_____	_____
3 Ordinary dividends (federal Form 1040 or 1040A, Line 9a)	3 _____	_____	_____
4 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040, Line 10)	4 _____	_____	_____
5 Alimony received (federal Form 1040, Line 11)	5 _____	_____	_____
6 Business income or loss (federal Form 1040, Line 12)	6 _____	_____	_____
7 Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	7 _____	_____	_____
8 Other gains or losses (federal Form 1040, Line 14)	8 _____	_____	_____
9 Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	9 _____	_____	_____
10 Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	10 _____	_____	_____
11 Rents, royalties, partnerships, S corporations, trusts, and estates (federal Form 1040, Line 17)	11 _____	_____	_____
12 Farm income or loss (federal Form 1040, Line 18)	12 _____	_____	_____
13 Unemployment compensation and Alaska Permanent Fund dividends (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3)	13 _____	_____	_____
14 Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	14 _____	_____	_____
15 Other income (federal Form 1040, Line 21)	15 _____	_____	_____
16 Educator expenses (federal Form 1040, Line 23; or 1040A, Line 16)	16 _____	_____	_____
17 Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	17 _____	_____	_____
18 Health savings account deduction (federal Form 1040, Line 25)	18 _____	_____	_____
19 Moving expenses (federal Form 1040, Line 26)	19 _____	_____	_____
20 Deductible part of self-employment tax (federal Form 1040, Line 27)	20 _____	_____	_____
21 Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040, Line 28)	21 _____	_____	_____
22 Self-employed health insurance deduction (federal Form 1040, Line 29)	22 _____	_____	_____

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	Column A Your federal return	Column B Partner's federal return	Column C "As if married" return
23 Penalty on early withdrawal of savings (federal Form 1040, Line 30)	23 _____	_____	_____
24 Alimony paid (federal Form 1040, Line 31a)	24 _____	_____	_____
25 IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	25 _____	_____	_____
26 Student loan interest deduction (federal Form 1040, Line 33; or 1040A, Line 18)	26 _____	_____	_____
27 Tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	27 _____	_____	_____
28 Domestic production activities deduction (federal Form 1040, Line 35)	28 _____	_____	_____
29 Adjusted gross income (federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4)	29 _____	_____	_____

Schedule CU Instructions

General Information

? What is the purpose of Schedule CU?

Since same-sex civil union partners are not allowed to file "married" returns with the Internal Revenue Service (IRS), you and your partner must complete an "as-if-married-filing-jointly" federal return or "as-if-married-filing-separately" federal returns before completing an Illinois income tax return.

Schedule CU, Civil Union Income Report, allows you to report the amounts from the federal returns you and your partner filed with the IRS, along with the amounts from your "as-if-married" federal return.

? What if I need additional assistance?

If you need assistance,

- visit our website at tax.illinois.gov,
- call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**, or
- call our TDD (telecommunications device for the deaf) at **1 800 544-5304**.

Our office hours are 8 a.m. to 5 p.m. Monday through Friday.

Specific Instructions

Step 1: Provide the following information

Write your and your partner's names and Social Security numbers as shown on your Form IL-1040, Individual Income Tax Return.

Step 2: Enter the amounts from your federal returns

Column A - Write the amounts exactly as reported on the federal income tax return you filed with the Internal Revenue Service.

Column B - If you and your partner are filing a joint Illinois Individual Income Tax return, write the amounts exactly as reported on the federal income tax return your partner filed with the Internal Revenue Service.

Column C - If you are filing a joint Illinois Individual Income Tax return, write the amounts from the "as-if-married-filing-jointly" federal return you and your partner completed for Illinois tax purposes. If you are filing a separate Illinois Individual Income Tax return, write the amounts from the "as-if-married-filing-separately" federal return you completed for Illinois tax purposes.

In completing the "as-if-married" return amounts in Column C:

- You must follow all of the federal instructions for the filing status you choose, and recompute items as if you had filed your federal return using the status you have elected for Illinois purposes. For example, if you are filing a joint return, your capital losses may offset your partner's capital gains. However, if you reported the \$3,000 maximum net loss deduction on your federal return, and you elect to file a separate Illinois return, you will be allowed only the \$1,500 maximum capital loss deduction allowed for married filing separate returns on your Column C. If you and your partner both reported the maximum \$3,000 capital loss deduction on your federal returns, you will only be allowed one \$3,000 loss deduction in Column C of your joint return or you will each be allowed only the \$1,500 separate loss deduction in Column C of your separate returns.

- You must use your Illinois filing status and adjusted gross income from Column C to compute items that are phased out as adjusted gross income increases or that are not allowed on married filing separate returns. For example, if you elect to file separate returns, you cannot claim your federal deductions for student loan interest or higher education tuition, because these items cannot be claimed on a married filing separate return. If you file a joint return, you may need to recompute these deductions to reflect your joint adjusted gross income.

- You may need to make some adjustments that are not covered by the federal return instructions. For example, if your employer-provided health insurance covers your partner, the premiums you paid for your partner's coverage would be excluded from your taxable wages shown on your W-2 form if federal law treated you as spouses, but they will be included in your taxable wages if you are in a same-sex civil union. You should exclude the cost of these premiums from your taxable wages when completing Column C of your Schedule CU. Contact your employer to determine the amounts needed to make this adjustment, and keep this information in your records.

Note: If excluding these premiums from your income causes you to have too much Illinois tax withheld by your employer, you may file a new Form IL-W-4, Employee's Illinois Withholding Allowance Certificate and Instructions, with your employer claiming additional allowances using Step 2, Lines 6 and 7.

- If you have a federal net operating loss this year or a federal net operating loss carryback or carryover to this year and you use that loss to offset income of your partner in Column C of your joint return, you may not carry that loss to any other year, even if you file separately in that year or file a joint return with a different partner.

Note: This list contains examples and is not an all-inclusive list.