



**Read this information first**

You should file this schedule if

- you paid income tax to another state on income you earned while you were a resident of Illinois; and
- you did **not** deduct any income tax paid to another state from federal taxable income on U.S. Form 1041, Line 11, **or** you did deduct it from federal taxable income, but you added it back on Illinois Schedule M, Other Additions and Subtractions (for businesses), Line 5, and
- the base income subject to tax in another state is included in the amount shown as Illinois base income (Form IL-1041, Line 26).

You should **not** file this schedule if

- you did **not** pay income tax to Illinois and another state on the same income; or

- you took a deduction on U.S. Form 1041, Line 11 for taxes paid to another state, but did not add back this amount on Illinois Schedule M, Line 5; or
- you are trying to take a credit for the Michigan Single Business Tax.

For purposes of this schedule, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision of any of these (e.g., county, city). The term "state" does not refer to any foreign country.

**Note** → If you have received any employee compensation (i.e., salary received as income in respect of a decedent) from a source in Iowa, Kentucky, Michigan, or Wisconsin, refer to the instructions for Form IL-1040 (Individual Income Tax Return), Schedule CR (Credit for Taxes Paid to Other States) for rules concerning compensation in states with reciprocal agreements.

**Step 1: Provide the following information**

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

Write your federal employer identification number (FEIN). \_\_\_\_\_

**Step 2: Figure the non-Illinois portions of your federal taxable income**

	A U.S. Form 1041	B Fiduciary's Share	C Non-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 Total Income. Add Column C, Lines 1 through 11.			12 _____ .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 Federal estate tax		19b _____ .00	19c _____ .00
20 Exemption		20b _____ .00	20c _____ .00
21 Add Column C, Lines 14 through 19.			21 _____ .00
22 Write your federal taxable income from U.S. Form 1041, Line 22.		22 _____ .00	
23 Subtract Line 21 from Line 12. This is the non-Illinois portion of your federal taxable income.			23 _____ .00



### Step 3: Figure your Illinois additions and subtractions

**24** Write the amount from Schedule CR, Step 2, Line 22 for Column A and Step 2, Line 23 for Column B.

	A		B
<b>24a</b> _____	.00	<b>24b</b> _____	.00

**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		B
	Form IL-1041 Fiduciary Share		Non-Illinois Portion
<b>25</b> Federal net operating loss deduction (Form IL-1041, Line 2)	<b>25a</b> _____	.00	<b>25b</b> <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>
<b>26</b> Taxable income of ESBT (Form IL-1041, Line 3)	<b>26a</b> _____	.00	<b>26b</b> _____
<b>27</b> Exemption claimed on U.S. Form 1041, Line 20 (Form IL-1041, Line 4)	<b>27a</b> _____	.00	<b>27b</b> <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>
<b>28</b> Illinois income and replacement tax deducted (Form IL-1041, Line 5b)	<b>28a</b> _____	.00	<b>28b</b> <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>
<b>29</b> State, municipal, and other interest income (Form IL-1041, Line 6b)	<b>29a</b> _____	.00	<b>29b</b> _____
<b>30</b> Illinois Special Depreciation addition (Form IL-1041, Line 7b)	<b>30a</b> _____	.00	<b>30b</b> _____
<b>31</b> Related-party expenses additions (Form IL-1041, Line 8b)	<b>31a</b> _____	.00	<b>31b</b> _____
<b>32</b> Distributive share of additions (Form IL-1041, Line 9b)	<b>32a</b> _____	.00	<b>32b</b> _____
<b>33</b> Other additions (Form IL-1041, Line 10b)	<b>33a</b> _____	.00	<b>33b</b> _____
<b>34</b> Total additions. Add Columns A and B, Lines 25 through 33.	<b>34a</b> _____	.00	<b>34b</b> _____
<b>35</b> Total income. Add Columns A and B, Line 24 and Line 34.	<b>35a</b> _____	.00	<b>35b</b> _____
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<b>36</b> August 1, 1969, valuation limitation amount (Form IL-1041, Line 13b)	<b>36a</b> _____	.00	<b>36b</b> _____
<b>37</b> Payments from certain retirement plans (Form IL-1041, Line 14b)	<b>37a</b> _____	.00	<b>37b</b> <span style="background-color: #cccccc; display: inline-block; width: 100px; height: 1em;"></span>
<b>38</b> Interest income from U.S. Treasury and other exempt federal obligations (Form IL-1041, Line 15b)	<b>38a</b> _____	.00	<b>38b</b> _____
<b>39</b> Retirement payments to retired partners (Form IL-1041, Line 16b)	<b>39a</b> _____	.00	<b>39b</b> _____
<b>40</b> River Edge Redevelopment Zone Dividend subtraction (Form IL-1041, Line 17b)	<b>40a</b> _____	.00	<b>40b</b> _____
<b>41</b> High Impact Business Dividend subtraction (Form IL-1041, Line 18b)	<b>41a</b> _____	.00	<b>41b</b> _____
<b>42</b> Contributions to certain job training projects (Form IL-1041, Line 19b)	<b>42a</b> _____	.00	<b>42b</b> _____
<b>43</b> Illinois Special Depreciation subtraction (Form IL-1041, Line 20b)	<b>43a</b> _____	.00	<b>43b</b> _____
<b>44</b> Related-party expenses subtraction (Form IL-1041, Line 21b)	<b>44a</b> _____	.00	<b>44b</b> _____
<b>45</b> Distributive share of subtractions (Form IL-1041, Line 22b)	<b>45a</b> _____	.00	<b>45b</b> _____
<b>46</b> ESBT loss amount (Form IL-1041, Line 23b)	<b>46a</b> _____	.00	<b>46b</b> _____
<b>47</b> Other subtractions (Form IL-1041, Line 24b)	<b>47a</b> _____	.00	<b>47b</b> _____
<b>48</b> Total subtractions. Add Columns A and B, Lines 36 through 47.	<b>48a</b> _____	.00	<b>48b</b> _____
<b>49</b> Base income or net loss. Subtract Columns A and B, Line 48 from Line 35. If Line 48 is larger than Line 35, write zero.	<b>49a</b> _____	.00	<b>49b</b> _____



## Step 4: Figure your Schedule CR decimal

	A	B
50 Write the amount from Schedule CR, Line 49, Column A and Column B.	50a _____	50b _____
	.00	.00
51 Divide Column B, Line 50 by Column A, Line 50 (carry to three decimal places). Write the appropriate decimal. If Column B, Line 50 is greater than Column A, Line 50, write 1.000. Write this amount on Step 5, Line 54.		51 ____ ■ _____

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## Step 5: Figure your credit

52 Write the total amount of income tax paid to other states on Illinois base income.	52 _____
	.00
53 Write your Illinois tax due from Form IL-1041, Line 40.	53 _____
	.00
54 Write the decimal amount from Line 51 here.	54 ____ ■ _____
55 Multiply Line 53 by Line 54.	55 _____
	.00
56 Compare the amounts on Lines 52 and 55. Write the lesser amount here. This is your tax credit. Write this amount on Form IL-1041, Line 43.	56 _____
	.00

**Attach this schedule and a copy of your U.S. Form 1041, Page 1, with a detailed breakdown of the amount on U.S. Form 1041, Line 11, to your Form IL-1041. Keep your out-of-state tax returns with your records. You must send us this information if we request it.**

