



Read this information first

You should file Schedule CR if

- you were either a resident or a part-year resident of Illinois during the tax year; and
• you paid income tax to another state on income you earned while you were an Illinois resident; and
• the income subject to the other state's tax is included in your Illinois base income; and
• you did not deduct the income tax paid to the other state when you figured your federal adjusted gross income as shown on your Illinois tax return.

You should not file this schedule if

- you were a nonresident of Illinois during the entire tax year; or
• you did not pay income tax to Illinois and another state.
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, local). The term "state" does not refer to any foreign country.

Note If you earned income in Iowa, Kentucky, Michigan, or Wisconsin, you may be covered by a reciprocal agreement. This agreement applies only to income from wages, salaries, tips, and other employee compensation. See the Schedule CR Instructions.

Step 1: Provide the following information

Your name as shown on your Form IL-1040

Your Social Security number

Step 2: Figure the Illinois and non-Illinois portions of your federal adjusted gross income



Illinois residents: Write the amounts in Column A exactly as reported on your federal return.

Part-year residents: Write the amounts in Column A exactly as reported on the equivalent line of your Schedule NR, Column B.

Column A Total (Whole dollars only)
Column B Non-Illinois Portion (Whole dollars only)

Read the instructions before completing this step.

Table with 3 columns: Line number, Description, Column A Total, Column B Non-Illinois Portion. Rows 1-16 include items like Wages, salaries, tips, Taxable interest, Ordinary dividends, etc.

Continue with Step 2 on Page 2



	<b>Column A</b> <b>Total</b> (Whole dollars only)	<b>Column B</b> <b>Non-Illinois Portion</b> (Whole dollars only)
<b>17</b> Write the amounts from Page 1, Line 16.	17 _____ .00	_____ .00
<b>18</b> Educator expenses (federal Form 1040, Line 23; or 1040A, Line 16)	18 _____ .00	_____ .00
<b>19</b> Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	19 _____ .00	_____ .00
<b>20</b> Health savings account deduction (federal Form 1040, Line 25)	20 _____ .00	_____ .00
<b>21</b> Moving expenses (federal Form 1040, Line 26)	21 _____ .00	_____ .00
<b>22</b> Deductible part of self-employment tax (federal Form 1040, Line 27)	22 _____ .00	_____ .00
<b>23</b> Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040, Line 28)	23 _____ .00	_____ .00
<b>24</b> Self-employed health insurance deduction (federal Form 1040, Line 29)	24 _____ .00	_____ .00
<b>25</b> Penalty on early withdrawal of savings (federal Form 1040, Line 30)	25 _____ .00	_____ .00
<b>26</b> Alimony paid (federal Form 1040, Line 31a)	26 _____ .00	_____ .00
<b>27</b> IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	27 _____ .00	_____ .00
<b>28</b> Student loan interest deduction (federal Form 1040, Line 33; or 1040A, Line 18)	28 _____ .00	_____ .00
<b>29</b> Tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	29 _____ .00	_____ .00
<b>30</b> Domestic production activities deduction (federal Form 1040, Line 35)	30 _____ .00	_____ .00
<b>31</b> Other adjustments (see instructions)	31 _____ .00	_____ .00
<b>32</b> Add Columns A and B, Lines 18 through 31.	32 _____ .00	_____ .00
<b>33</b> Subtract Columns A and B, Line 32 from Line 17.	33 _____ .00	_____ .00

**Adjustments to Income**

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

*In Column A, write the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.*

<b>Column A</b> <b>Form IL-1040 Total</b> (Whole dollars only)	<b>Column B</b> <b>Non-Illinois Portion</b> (Whole dollars only)
--	--

<b>34</b> Federally tax-exempt interest income (Form IL-1040, Line 2)	34 _____ .00	_____ .00
<b>35</b> Other additions (Form IL-1040, Line 3)	35 _____ .00	_____ .00
<b>36</b> Add Columns A and B, Lines 33, 34, and 35.	36 _____ .00	_____ .00
<b>37</b> Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	37 _____ .00	_____ .00
<b>38</b> Illinois Income Tax overpayment included on your U.S. 1040, Line 10. (Form IL-1040, Line 6)	38 _____ .00	_____ .00
<b>39</b> Other subtractions (Form IL-1040, Line 7)	39 _____ .00	_____ .00
<b>40</b> Add Columns A and B, Lines 37 through 39.	40 _____ .00	_____ .00
<b>41</b> Subtract Columns A and B, Line 40 from Line 36. If Line 40 is larger than Line 36, write zero.	41 _____ .00	_____ .00

**Illinois Adjustments**

**Continue to Page 3** ➔



## Step 4: Figure your Schedule CR decimal

		Column A	Column B
<b>Decimal</b>	42 Write the amount from Line 41, Column A and Column B.	42 _____	.00 _____
	43 Divide Column B, Line 42 by Column A, Line 42 (carry to three decimal places). Write the appropriate decimal. If Column B, Line 42 is greater than Column A, Line 42, write 1.000. Write this amount on Step 6, Line 53.	→	43 _____

## Step 5: Part-year residents only (Full year residents, go to Step 6.)

<b>Part-Year Only</b>	44 Write the base income from your Form IL-1040, Line 9.	44 _____	.00
	45 Divide Column A, Line 42 by Line 44 (carry to 3 decimal places).	45 _____	. _____
	46 Write the exemption amount from Form IL-1040, Line 10.	46 _____	.00
	47 Multiply Line 45 by Line 46.	47 _____	.00
	48 Subtract Line 47 from Column A, Line 42.	48 _____	.00
	49 Multiply Line 48 by 5% (.05). Write this amount on Step 6, Line 52, and continue on to Step 6, Line 50.	49 _____	.00

## Step 6: Figure your credit

<b>Credit for Tax Paid to Other States</b>	50 If you are claiming a credit for tax paid to any of the states listed below, check the box for the appropriate state. <input type="checkbox"/> Iowa <input type="checkbox"/> Kentucky <input type="checkbox"/> Michigan <input type="checkbox"/> Wisconsin		
	51 Write the total amount of income tax paid to other states on Illinois base income (see instructions).	51 _____	.00
	52 <b>Illinois Residents:</b> Write your Illinois tax due from Form IL-1040, Line 13. <b>Part-year Residents:</b> Write the amount from Step 5, Line 49.	52 _____	.00
	53 Write the decimal amount from Step 4, Line 43 here.	53 _____	. _____
	54 Multiply Line 52 by Line 53.	54 _____	.00
	55 Compare the amounts on Lines 51 and 54. Write the lesser amount here and on Form IL-1040, Line 16. This is your tax credit.	55 _____	.00



**Keep your out-of-state tax returns and any Schedules K-1-P and K-1-T with your records. You must send us this information if we request it.**

