



Illinois Department of Revenue 2017 Schedule IL-EIC IL-1040 Instructions

General Information

What's new for 2017?

The Illinois Earned Income Credit (EIC) is now reported on Schedule IL-EIC.

For tax years beginning on or after January 1, 2017, and before January 1, 2018, the Illinois Earned Income Credit is increased to 14 percent of the federal Earned Income Tax Credit.

What is the purpose of Schedule IL-EIC?

Schedule IL-EIC, Illinois Earned Income Credit, allows you to figure the total amount of earned income credit you may claim on Form IL-1040, Individual Income Tax Return.

What must I attach to Form IL-1040?

If you enter an amount on Form IL-1040, Line 29, you **must** attach to your Form IL-1040 a completed Schedule IL-EIC, a copy of pages 1 and 2 of your federal Form 1040 or 1040A, or page 1 of your federal Form 1040EZ, and any other required documentation listed in the "Step-by-Step Instructions" of this schedule.

Note We will review the earned income credit you claim and, if necessary, we may ask you to provide additional information to verify your credits. If you fraudulently claim the Illinois EIC, you may not be allowed to claim the credit for up to ten years. You also may have to pay penalties.

Am I eligible for the Illinois Earned Income Credit?

In general, if you qualified for a federal Earned Income Tax Credit, you also qualify for the Illinois EIC.

Note If you reported business income or loss on your federal return, we may ask you to provide additional information to verify your Illinois EIC.

What if I need additional forms or schedules?

If you need additional forms or schedules,

- visit our website at tax.illinois.gov or
- write to us at **Illinois Department of Revenue**, P.O. Box 19010, Springfield, Illinois 62794-9010.

What if I need additional assistance?

If you need additional assistance,

- visit our website at tax.illinois.gov,
- call **1 800 732-8866** or **217 782-3336** (TDD, telecommunications device for the deaf, at **1 800 544-5304**),
- write to us at **Illinois Department of Revenue**, P.O. Box 19044, Springfield, Illinois 62794-9044, or
- visit a regional office.

Our office hours are 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other regional offices), Monday through Friday.

Step-by-Step Instructions

Step 1: Provide the following information

Enter your name and Social Security number as shown on your Form IL-1040.

Step 2: Qualifying information

Line 1 — Follow the instructions on the form.

Line 2 — Follow the instructions on the form. If you enter an amount on Line 2, you must answer the question on Line 2a. If you did not enter an amount on Line 2, continue to Line 3.

Line 2a — If you entered an amount on Line 2, you must check the appropriate box. If you check "Yes," you also must report additional information on Line 2b. If you check "No," continue to Line 3.

Line 2b — If you checked "Yes" on Line 2a, you must report the name of the issuing agency of your professional license, registration, or certification required for your occupation. You must also report your license, registration, or certification number.

To report information for more than one license, registration, or certification, complete Schedule IL-EIC Table A on the back of Schedule IL-EIC.

Line 3 — Follow the instructions on the form. If you enter an amount on Line 3, you must enter your spouse's Social Security number from your married filing jointly federal return on Line 3a. If you did not enter an amount on Line 3, continue to Line 4.

Line 3a — If you entered an amount on Line 3, you must follow the instructions on the form.

Note If you filed a joint federal return and you elected to file separate Illinois returns because one spouse is an injured spouse, you may each claim the Illinois EIC. However, the total federal credit reported on Schedule IL-EIC, Line 5, for both spouses cannot exceed the EIC amount claimed on your joint federal return.

Line 4 — Check the appropriate box.

Step 3: Qualifying child information

Note If you did not claim a qualifying child on your federal Schedule EIC, skip Step 3, and continue to Step 4.

Complete the table for each child you claimed on your federal Schedule EIC. To report additional qualifying children, complete Schedule IL-EIC Table B on the back of Schedule IL-EIC.

Step 4: Figure your Illinois Earned Income Credit

Lines 5 through 8 — Follow the instructions on the form.

Enter the amount from Line 8 on Form IL-1040, Line 29.