Credit for Tax Paid to Other States

IL Attachment No. 17

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: In Column A of each line, except Line 15, enter the amounts exactly as reported on the corresponding line of your federal income tax return.

Part-year residents: In Column A of each line, enter the amounts as reported on the equivalent line of your Schedule NR, Column B.

Read the instructions before completing this step.

- **1** Wages, salaries, tips, etc. (federal Form 1040, Line 1)
- 2 Taxable interest (federal Form 1040, Line 2b)
- 3 Ordinary dividends (federal Form 1040, Line 3b)
- 4 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040, Schedule 1, Line 10)
- **5** Alimony received (federal Form 1040, Schedule 1, Line 11)
- 6 Business income or loss (federal Form 1040, Schedule 1, Line 12)
- 7 Capital gain or loss (federal Form 1040, Schedule 1, Line 13)
- 8 Other gains or losses (federal Form 1040, Schedule 1, Line 14)
- 9 Taxable IRAs, pensions and annuities (federal Form 1040, Line 4b)
- 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040, Schedule 1, Line 17)
- 12 Farm income or loss (federal Form 1040, Schedule 1, Line 18)
- 13 Unemployment compensation and Alaska Permanent Fund dividends (federal Form 1040, Schedule 1, Line 19)
- **14** Taxable Social Security benefits (federal Form 1040, Line 5b)
- 15 Other income. See instructions. (federal Form 1040, Schedule 1, Line 21) Identify each item. -
- **16** Add Columns A and B, Lines 1 through 15.

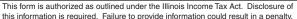
	Column A Total (Whole dollars only)	Column B Non-Illinois Portion (Whole dollars only)
1	.00	.00
2	.00	.00
3	.00	.00.
4	.00	
5	.00	
6	.00	.00
7	.00	.00
8	.00	.00.
9	.00	
10		
11	.00	.00
12	.00	.00.
13	.00	.00
14	.00	
15	.00	.00
16	.00.	.00

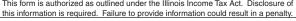
Continue with Step 2 on Page 2



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mounts from Page 1, Line 16. kpenses (federal Form 1040, Schedule 1, Line 23) kiness expenses of reservists, performing artists, and fee-basis t officials (federal Form 1040, Schedule 1, Line 24) high account deduction (federal Form 1040, Schedule 1, Line 25) hisses for members of the Armed Forces (federal Form 1040, Schedule 1, Line 26) part of self-employment tax (federal Form 1040, Schedule 1, Line 27)	18 19 20 3) 21		.00
siness expenses of reservists, performing artists, and fee-basis t officials (federal Form 1040, Schedule 1, Line 24) ngs account deduction (federal Form 1040, Schedule 1, Line 25) enses for members of the Armed Forces (federal Form 1040, Schedule 1, Line 26	19 20 6) 21	.00 .00	.00
t officials (federal Form 1040, Schedule 1, Line 24) ngs account deduction (federal Form 1040, Schedule 1, Line 25) nses for members of the Armed Forces (federal Form 1040, Schedule 1, Line 26	20 5) 21	.00	.00
ngs account deduction (federal Form 1040, Schedule 1, Line 25) enses for members of the Armed Forces (federal Form 1040, Schedule 1, Line 26	20 5) 21	.00	.00
enses for members of the Armed Forces (federal Form 1040, Schedule 1, Line 26	6) 21	.00	
			.00
part of self-employment tax (federal Form 1040, Schedule 1, Line 27)	22		
		.00	
ved SEP, SIMPLE, and qualified plans (fed. Form 1040, Schedule 1, Line 20			
red health insurance deduction (fed. Form 1040, Schedule 1, Line 29)		.00	
early withdrawal of savings (federal Form 1040, Schedule 1, Line 30)	25	.00	.00
id (federal Form 1040, Schedule 1, Line 31a)	26	.00	.00
ion (federal Form 1040, Schedule 1, Line 32)	27	.00	.00
•	28	.00	.00
	29	.00.	.00
	30		
ns A and B, Lines 18 through 31.	32	.00	
olumns A and B, Line 32 from Line 17.	33	.00	.00
5	an interest deduction (federal Form 1040, Schedule 1, Line 33) d fees (federal Form 1040, Schedule 1, Line 34) ED stments. See instructions. nns A and B, Lines 18 through 31. folumns A and B, Line 32 from Line 17.	an interest deduction (federal Form 1040, Schedule 1, Line 33) d fees (federal Form 1040, Schedule 1, Line 34) ED stments. See instructions. ans A and B, Lines 18 through 31.	an interest deduction (federal Form 1040, Schedule 1, Line 33) 28 .00 and fees (federal Form 1040, Schedule 1, Line 34) 29 .00 ED 30 stments. See instructions. 31 .00 anns A and B, Lines 18 through 31. 32 .00

I	n Colu	tructions for Column B to properly complete this step.		Column A orm IL-1040 Total (Whole dollars only)	Column B Non-Illinois Portion (Whole dollars only)
	35	Federally tax-exempt interest and dividend income (Form IL-1040, Line 2) Other additions (Form IL-1040, Line 3) Add Columns A and B, Lines 33, 34, and 35.	34 35 36		.00 .00 .00
ŀ	⋖ 38	Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your federal Form 1040, Sch. 1, Line 10	37	00.	.00
		(Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Columns A and B, Lines 37 through 39.	38 39 40	.00 .00	.00
	41	Subtract Columns A and B, Line 40 from Line 36. If Line 40 is larger than Line 36, enter zero.	41	.00	.00

Continue to Page 3



St	ер	4: Figure your Schedule CR decimal			
				Column A	Column B
Decimal		Enter the amount from Line 41, Column A and Column B. Divide Column B, Line 42 by Column A, Line 42 (round to three decimal places). Enter the appropriate decimal. If Column B, Line 42 is greater than Column A, Line 42, enter 1.000. Enter this amount on Step 6, Line 53.	42 __	.00	.00
St	ер	5: Part-year residents only (Full year residents, go to Step 6.)			
Part-Year Only	45 46 47 48	Enter the base income from your Form IL-1040, Line 9. Divide Column A, Line 42 by Line 44 (round to 3 decimal places). Enter the exemption amount from Form IL-1040, Line 10. Multiply Line 45 by Line 46. Subtract Line 47 from Column A, Line 42. Multiply Line 48 by 4.95% (.0495). Enter this amount on Step 6, Line 52, and continue on to Step 6, Line 50.	45 _ 46 _ 47 _ 48 _		.00 .00 .00
s	50	If you are claiming a credit for tax paid to any of the states listed below, check the be	ox for the	appropriate state. Se	e instructions.
Other States	51	Enter the total amount of income tax paid to other states on Illinois base income (see instructions). Note: Do not enter the tax withheld from your Form W-2 unless you are including tax paid to a city or local government that does not require you to file a tax return.	51 _		.00.
Paid to	52	Illinois Residents: Enter your Illinois tax due from Form IL-1040, Line 12. Part-year Residents: Enter the amount from Step 5, Line 49.	52 _		.00.
	53	Enter the decimal amount from Step 4, Line 43 here.	53 _		
redit for Tax	54	Multiply Line 52 by Line 53.	54 _		.00
Cred	55	Compare the amounts on Lines 51 and 54. Enter the lesser amount here and on	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.



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