



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.

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. Includes rows for Wages, interest, dividends, etc., and a total line at the bottom.

Continue with Step 2 on Page 2

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.



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

	17 Enter the amounts from Page 1, Line 16.	17	.00	.00
<b>Adjustments to Income</b>	18 Educator expenses (federal Form 1040 or 1040-SR, Schedule 1, Line 10)	18	.00	.00
	19 Certain business expenses of reservists, performing artists, and fee-basis government officials (federal Form 1040 or 1040-SR, Schedule 1, Line 11)	19	.00	.00
	20 Health savings account deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 12)	20	.00	.00
	21 Moving expenses for members of the Armed Forces (federal Form 1040 or 1040-SR, Schedule 1, Line 13)	21	.00	.00
	22 Deductible part of self-employment tax (federal Form 1040 or 1040-SR, Schedule 1, Line 14)	22	.00	.00
	23 Self-employed SEP, SIMPLE, and qualified plans (fed. Form 1040 or 1040-SR, Schedule 1, Line 15)	23	.00	.00
	24 Self-employed health insurance deduction (fed. Form 1040 or 1040-SR, Schedule 1, Line 16)	24	.00	.00
	25 Penalty on early withdrawal of savings (federal Form 1040 or 1040-SR, Schedule 1, Line 17)	25	.00	.00
	26 Alimony paid (federal Form 1040 or 1040-SR, Schedule 1, Line 18a)	26	.00	.00
	27 IRA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 19)	27	.00	.00
	28 Student loan interest deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 20)	28	.00	.00
	29 Tuition and fees (federal Form 1040 or 1040-SR, Schedule 1, Line 21)	29	.00	.00
	30 RESERVED	30		
	31 Other adjustments. <b>See instructions.</b>	31	.00	.00
32 Add Columns A and B, Lines 18 through 31.	32	.00	.00	
33 Subtract Columns A and B, Line 32 from Line 17.	33	.00	.00	

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

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

<b>Illinois Adjustments</b>	34 Federally tax-exempt interest and dividend income (Form IL-1040, Line 2)	34	.00	.00
	35 Other additions (Form IL-1040, Line 3)	35	.00	.00
	36 Add Columns A and B, Lines 33, 34, and 35.	36	.00	.00
	37 Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	37	.00	.00
	38 Illinois Income Tax overpayment included on your federal Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6)	38	.00	
	39 Other subtractions (Form IL-1040, Line 7)	39	.00	.00
	40 Add Columns A and B, Lines 37 through 39.	40	.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	

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## Step 4: Figure your Schedule CR decimal

		Column A	Column B
<b>Decimal</b>	42 Enter the amount from Line 41, Column A and Column B.	42 _____	_____
	43 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.	_____	43 _____

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

<b>Part-Year Only</b>	44 Enter the base income from your Form IL-1040, Line 9.	44 _____	_____
	45 Divide Column A, Line 42 by Line 44 (round to 3 decimal places). Enter the appropriate decimal. If Column A, Line 42 is greater than Line 44, enter 1.000.	45 _____	_____
	46 Enter the exemption amount from Form IL-1040, Line 10.	46 _____	_____
	47 Multiply Line 45 by Line 46.	47 _____	_____
	48 Subtract Line 47 from Column A, Line 42.	48 _____	_____
	49 Multiply Line 48 by 4.95% (.0495). Enter this amount on Step 6, Line 52, and continue on to Step 6, Line 50.	49 _____	_____

## 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. See instructions. <input type="checkbox"/> Iowa <input type="checkbox"/> Kentucky <input type="checkbox"/> Michigan <input type="checkbox"/> Wisconsin		
	51 Enter the total amount of income tax paid to other states on Illinois base income (see instructions). <b>Note:</b> 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 _____	_____
	52 <b>Illinois Residents:</b> Enter your Illinois tax due from Form IL-1040, Line 12. <b>Part-year Residents:</b> Enter the amount from Step 5, Line 49.	52 _____	_____
	53 Enter the decimal amount from Step 4, Line 43 here.	53 _____	_____
	54 Multiply Line 52 by Line 53.	54 _____	_____
	55 Compare the amounts on Lines 51 and 54. Enter the lesser amount here and on Form IL-1040, Line 15. This is your tax credit.	55 _____	_____



**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.**

