



## Illinois Department of Revenue

### Schedule NR Instructions for Federal Unemployment Exclusion

- **Part-year Illinois Residents receiving unemployment compensation while you were an Illinois resident:**

**Line 17: Unemployment Compensation and Alaska Permanent Fund dividends** In Column A, enter the full amount of unemployment compensation and Alaska Permanent Fund dividends you received which is included on federal Form 1040 or 1040- SR, Schedule 1, Line 7. In Column B, include the total amount of unemployment compensation from Column A you received while you were an Illinois resident and the total amount of unemployment compensation you received from the Illinois Department of Employment Security as a nonresident that you entered in Column A.

**Line 19: Other income** In addition to the amount entered per instructions, in Column A include the full amount of your unemployment compensation exclusion as a negative amount (in parentheses) that you entered on federal Form 1040 or 1040- SR, Schedule 1, Line 8, as designated with "UCE.". In Column B include the portion of unemployment compensation exclusion from the unemployment compensation that you received from Illinois, or another state while you were an Illinois resident, as a negative amount (in parentheses).

- **Part-year Illinois Residents receiving unemployment compensation while you were a non-Illinois resident:**

**Line 17: Unemployment Compensation and Alaska Permanent Fund dividends** In Column A, enter the full amount of unemployment compensation and Alaska Permanent Fund dividends you received which is included on federal Form 1040 or 1040- SR, Schedule 1, Line 7. In Column B, include the total amount of unemployment compensation from Column A you received while you were an Illinois resident and the total amount of unemployment compensation you received from the Illinois Department of Employment Security as a nonresident that you entered in Column A.

**Line 19: Other income** In addition to the amount entered per instructions, in Column A include the full amount of your unemployment compensation exclusion as a negative amount (in parentheses) that you entered on federal Form 1040 or 1040- SR, Schedule 1, Line 8, as designated with "UCE.". In Column B include the portion of Unemployment Compensation exclusion from the unemployment compensation that you received from Illinois, or another state while you were an Illinois resident, as a negative amount (in parentheses).

- **Illinois Non-Residents:**

**Line 17: Unemployment Compensation and Alaska Permanent Fund dividends** In Column A, enter the full amount of unemployment compensation from federal Form 1040 or 1040- SR, Schedule 1, Line 7. In Column B, enter the total amount of unemployment

compensation you received from the Illinois Department of Employment Security. As a nonresident, your Alaska Permanent Fund dividends are not taxed by Illinois.

**Line 19: Other income** In addition to the amount entered per instructions, in Column A include the full amount of your unemployment compensation exclusion as a negative amount (in parentheses) that you entered on federal Form 1040 or 1040- SR, Schedule 1, Line 8, as designated with "UCE.". In Column B, include the portion of unemployment compensation exclusion from the Illinois Department of Employment Security as a negative amount (in parentheses).