



Illinois Department of Revenue
2025 Schedule CR
Credit for Tax Paid to Other States

For tax years ending **on or after** December 31, 2025. Attach to your Form IL-1041.



Year ending

Month Year

IL Attachment No. 7

Read this information first

You should file this schedule 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 a resident of Illinois; **and**
- you did **not** deduct any income tax paid to another state from federal taxable income on federal Form 1041, Line 11, **or** you did deduct it from federal taxable income, but you added it back on Illinois Schedule M, Other Additions and Subtractions (for businesses), Line 5, **and**
- the base income subject to tax in another state is included in the amount shown as Illinois base income (Form IL-1041, Line 26).

You should **not** file this schedule if:

- you were not a resident of Illinois during the entire tax year; **or**
- you did **not** pay income tax to Illinois and another state on the same income; **or**
- you took a deduction on federal Form 1041, Line 11, for taxes paid to another state, but did not add back this amount on Illinois Schedule M, Line 5; **or**
- you are trying to take a credit for the Michigan Single Business Tax.

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). The term "state" does not refer to any foreign country.

NOTE: If you have received any employee compensation (i.e., salary received as income in respect of a decedent) from a source in Iowa, Kentucky, Michigan, or Wisconsin, refer to the instructions for Form IL-1040 (Individual Income Tax Return), Schedule CR (Credit for Tax Paid to Other States) for rules concerning compensation in states with reciprocal agreements.

Step 1: Provide the following information

Enter your name as shown on your Form IL-1041.

Enter your federal employer identification number (FEIN).

Step 2: Figure the non-Illinois portions of your federal taxable income

	A Federal Form 1041	B Fiduciary's Share	C Non-Illinois Portion
1 Interest income	1a .00	1b .00	1c .00
2 Dividends	2a .00	2b .00	2c .00
3 Business income or loss	3a .00	3b .00	3c .00
4 Gain or loss on sales and exchanges	4a .00	4b .00	4c .00
5 Net rent and royalty income or loss	5a .00	5b .00	5c .00
6 Income or loss from partnerships and subchapter S corps	6a .00	6b .00	6c .00
7 Income or loss from trusts and estates	7a .00	7b .00	7c .00
8 Real Estate Mortgage Investment Conduits (REMIC)	8a .00	8b .00	8c .00
9 Net farm income or loss	9a .00	9b .00	9c .00
10 Business property gain or loss	10a .00	10b .00	10c .00
11 Other income or loss	11a .00	11b .00	11c .00
12 Total income or loss. Add Column C, Lines 1 through 11.			12 .00
13 Interest	13a .00	13b .00	13c
14 Taxes	14a .00	14b .00	14c .00
15 Fiduciary fees	15a .00	15b .00	15c .00
16 Charitable deduction	16a .00	16b .00	16c .00
17 Attorney, accountant, and preparer fees	17a .00	17b .00	17c .00
18 Other deductions (including taxes)	18a .00	18b .00	18c .00
19 Federal estate tax/Qualified business income deduction.		19b .00	19c .00
20 Exemption		20b .00	20c
21 Add Column C, Lines 14 through 19.			21 .00
22 Enter your federal taxable income or loss from federal Form 1041, Line 23.		22 .00	
23 Subtract Line 21 from Line 12. This is the non-Illinois portion of your federal taxable income or loss.			23 .00



Step 3: Figure your Illinois additions and subtractions

24 Enter the amount from Schedule CR, Step 2, Line 22 for Column A and Step 2, Line 23 for Column B.

A
24a _____ **.00** **B**
24b _____ **.00**

In Column A, enter the total amounts from your Form IL-1041, Column B.
You must read the instructions for Column B to properly complete this step.

	A Form IL-1041 Fiduciary Share	B Non-Illinois Portion
25 Federal net operating loss deduction (Form IL-1041, Line 2)	25a _____ .00	25b _____
26 Taxable income of ESBT (Form IL-1041, Line 3)	26a _____ .00	26b _____ .00
27 Exemption claimed on federal Form 1041, Line 21 (Form IL-1041, Line 4)	27a _____ .00	27b _____
28 Illinois income and replacement tax and surcharge deducted (Form IL-1041, Line 5b)	28a _____ .00	28b _____
29 State, municipal, and other interest income (Form IL-1041, Line 6b)	29a _____ .00	29b _____ .00
30 Illinois Special Depreciation addition (Form IL-1041, Line 7b)	30a _____ .00	30b _____ .00
31 Related-Party Expenses additions (Form IL-1041, Line 8b)	31a _____ .00	31b _____ .00
32 Distributive share of additions (Form IL-1041, Line 9b)	32a _____ .00	32b _____ .00
33 Other additions (Form IL-1041, Line 10b)	33a _____ .00	33b _____ .00
34 Total additions. Add Columns A and B, Lines 25 through 33.	34a _____ .00	34b _____ .00
35 Total income. Add Columns A and B, Line 24 and Line 34.	35a _____ .00	35b _____ .00
36 August 1, 1969, valuation limitation amount (Form IL-1041, Line 13b)	36a _____ .00	36b _____ .00
37 Payments from certain retirement plans (Form IL-1041, Line 14b)	37a _____ .00	37b _____
38 Interest income from U.S. Treasury and other exempt federal obligations (Form IL-1041, Line 15b)	38a _____ .00	38b _____ .00
39 Retirement payments to retired partners (Form IL-1041, Line 16b)	39a _____ .00	39b _____ .00
40 River Edge Redevelopment Zone Dividend subtraction (Form IL-1041, Line 17b)	40a _____ .00	40b _____ .00
41 High Impact Business Dividend subtraction (Form IL-1041, Line 18b)	41a _____ .00	41b _____ .00
42 Contributions to certain job training projects (Form IL-1041, Line 19b)	42a _____ .00	42b _____ .00
43 Illinois Special Depreciation subtraction (Form IL-1041, Line 20b)	43a _____ .00	43b _____ .00
44 Related-Party Expenses subtraction (Form IL-1041, Line 21b)	44a _____ .00	44b _____ .00
45 Distributive share of subtractions (Form IL-1041, Line 22b)	45a _____ .00	45b _____ .00
46 ESBT loss amount (Form IL-1041, Line 23b)	46a _____ .00	46b _____ .00
47 Other subtractions (Form IL-1041, Line 24b)	47a _____ .00	47b _____ .00
48 Total subtractions. Add Columns A and B, Lines 36 through 47.	48a _____ .00	48b _____ .00
49 Base income. Subtract Columns A and B, Line 48 from Line 35. If Line 48 is larger than Line 35, enter zero.	49a _____ .00	49b _____ .00



Step 4: Figure your Schedule CR decimal

- | | A | B |
|---|------------------|------------------------|
| 50 Enter the amount from Schedule CR, Line 49, Column A and Column B. | 50a _____ | 50b _____ |
| | .00 | .00 |
| 51 Divide Column B, Line 50 by Column A, Line 50. (Round to three decimal places.)
Enter the appropriate decimal. If Column B, Line 50 is greater than Column A, Line 50,
enter 1.000. Enter this amount on Step 5, Line 56. | | 51 ____ ■ _____ |

Step 5: Figure your credit

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|--|------------------------|
| 52 Enter the total amount of income tax paid to other states on Illinois base income (See instructions). | 52 _____ |
| | .00 |
| 53 Trusts only: Enter your Illinois replacement tax due from Form IL-1041, Line 34. | 53 _____ |
| | .00 |
| 54 Enter your Illinois income tax due from Form IL-1041, Line 42. | 54 _____ |
| | .00 |
| 55 Add Line 53 and Line 54. | 55 _____ |
| | .00 |
| 56 Enter the decimal amount from Line 51 here. | 56 ____ ■ _____ |
| 57 Multiply Line 55 by Line 56. | 57 _____ |
| | .00 |
| 58 Compare the amounts on Lines 52 and 57. Enter the lesser amount here. | 58 _____ |
| | .00 |
| 59 Compare the amounts on Lines 54 and 58. Enter the lesser amount here. This is your income tax credit for
income tax paid to another state. Enter this amount on Form IL-1041, Step 6, Line 45. | 59 _____ |
| | .00 |
| 60 Trusts only: Subtract Line 59 from Line 58. If the amount is negative, enter zero. This is your replacement tax
credit for income tax paid to another state. Enter this amount on Form IL-1041, Step 5, Line 37. | 60 _____ |
| | .00 |

Attach this schedule and a copy of your federal Form 1041, Page 1, with a detailed breakdown of the amount on federal Form 1041, Line 11, to your Form IL-1041. Keep your out-of-state tax returns with your records.
You must send us this information if we request it.