

Illinois Department of Revenue

2025 Form IL-1040, Line 10a

Exemption Allowance Chart

Filing Status	Did you check either box on IL-1040, Step 1, Line C?	Base income from IL-1040, Line 9 or Schedule NR, Line 46	Exemption Amount — Enter this amount on IL-1040, Step 4, Line 10a:
Single*	No	**any amount	\$2,850
Single*	Yes	\$2,850 or below	\$2,850
Single*	Yes	\$2,851 or greater	\$0
Married filing jointly	No	**any amount	\$5,700
Married filing jointly	Yes - only one	\$2,850 or below	\$5,700
Married filing jointly	Yes - only one	\$2,851 or greater	\$2,850
Married filing jointly	Yes - both	\$5,700 or below	\$5,700
Married filing jointly	Yes - both	\$5,701 or greater	\$0

*Single filing status includes Head of Household, Widowed, and Married filing separately.

**Subject to income exceptions: If your federal filing status is married filing jointly and your federal AGI is greater than \$500,000, you are not entitled to an exemption allowance on Line 10. Enter "zero" on Line 10.

If your federal filing status is single, head of household, married filing separately, or widowed and your federal AGI is greater than \$250,000, you are not entitled to an exemption allowance on Line 10. Enter "zero" on Line 10.