



Illinois Department of Revenue

2025 Schedule M Other Additions and Subtractions for Individuals

Attach to your Form IL-1040. ☐ Check if attaching to Amended Form IL-1040-X.

IL Attachment No. 15

Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or if you are entitled to take subtractions on Form IL-1040, Line 7.

Note: If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.

Step 1: Provide the following information

Your name as shown on Form IL-1040 _____

Your Social Security number _____

Step 2: Figure your additions for Form IL-1040, Line 3

Enter the amount of

(Whole dollars only)

- | | | | | |
|----|---|----|-------|----|
| 1 | Your child's federally tax-exempt interest and dividend income as reported on federal Form 8814. | 1 | _____ | 00 |
| 2 | Distributive share of additions you received from a partnership, S corporation, trust, or estate.
Attach Illinois Schedule K-1-P or Schedule K-1-T and enter the additions from Column A on this line. | 2 | _____ | 00 |
| 3 | Lloyd's plan of operation loss, if reported on your behalf on Form IL-1065 and included in your adjusted gross income. | 3 | _____ | 00 |
| 4 | Earnings distributed from IRC Section 529 college savings, tuition, and ABLE programs if not included in your adjusted gross income. (Do not include distributions from "Bright Start," "Bright Directions," or "College Illinois" programs, or other college savings and tuition programs that meet certain disclosure requirements, or Illinois ABLE account programs. See instructions.) | 4 | _____ | 00 |
| 5 | Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4. Attach Form IL-4562. | 5 | _____ | 00 |
| 6 | Business expense recapture (nonresidents only). | 6 | _____ | 00 |
| 7 | Recapture of deductions for contributions to Illinois college savings plans and ABLE plans transferred to an out-of-state plan. | 7 | _____ | 00 |
| 8 | Student-Assistance Contribution Credit taken on Schedule 1299-C. | 8 | _____ | 00 |
| 9 | Recapture of deductions for contributions to college savings plans and ABLE plans withdrawn for nonqualified expenses or refunded. | 9 | _____ | 00 |
| 10 | RESERVED | 10 | _____ | |
| 11 | Other income - Identify each item. _____ | 11 | _____ | 00 |
| 12 | Total Additions. Add Lines 1 through 11. Enter the amount here and on Form IL-1040, Line 3. | 12 | _____ | 00 |

Step 3: Figure your subtractions for Form IL-1040, Line 7

Enter the amount of

- 13 Contributions made to "Bright Start" and "Bright Directions" College Savings Programs and "College Illinois" Prepaid Tuition Program - Enter the account number and amount contributed for each. Check the box in Column C if your contribution was a gift. See Instructions.

Column A: Account Number	Column B: Contribution Amount	Column C: Gift
1		☐
2		☐
3		☐
4		☐
5		☐
6		☐
7		☐
8		☐
9		☐
10		☐

Total - Add Column B, Lines 1-10 and enter here.

13a _____ 00

Continue Line 13 calculation on Page 2. ➔



Step 3: Continued

- 13** Enter the lesser amount from Page 1, Line 13a or \$10,000 (\$20,000 if married filing a joint return). **13** _____ **•00**
- 14** Distributive share of subtractions from a partnership, S corporation, trust, or estate. (Do not claim these same subtractions on any other line of this schedule. See instructions.) **Attach** Illinois Schedule K-1-P or K-1-T identifying you as the partner, shareholder, or beneficiary and listing your Social Security number. **14** _____ **•00**
Enter the subtractions from Column A on this line. **15** _____ **•00**
- 15** Restoration of amounts held under claim of right under IRC Section 1341. **15** _____ **•00**
- 16** Contributions to a job training project. **16** _____ **•00**
- 17** Expenses related to federal credits or federally tax-exempt income. **17** _____ **•00**
- 18** Amounts included in an eligible resident's federal AGI that is attributable to medical debt relief received by the taxpayer under the provisions of the Medical Debt Relief Act. **18** _____ **•00**
- 19** Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 19. **Attach** Form IL-4562. **19** _____ **•00**
- 20** Contributions made to a qualified Illinois ABLE account - *Enter the account number and amount contributed for each Illinois ABLE account. Check the box in Column C if your contribution was a gift. See Instructions.*

Column A: Account Number	Column B: Contribution Amount	Column C: Gift
1		☐
2		☐
3		☐
4		☐

Total - Add Column B, Lines 1-4 and enter here. **20a** _____ **•00**
Enter the lesser amount of Line 20a or \$10,000 (\$20,000 if married filing a joint return). **20** _____ **•00**

Enter the following only if included in Form IL-1040, Lines 1, 2, or 3:

- 21** Military pay earned. **Attach** military W-2. **21** _____ **•00**
- 22** U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from federal Form 1040 or 1040-SR. **Attach** a copy of federal Form 1040 or 1040-SR, Schedule B, if required federally. **22** _____ **•00**
- 23** August 1, 1969, valuation limitation amount from your Schedule F, Line 17. **Attach** Schedule F and required federal forms. **23** _____ **•00**
- 24** River edge redevelopment zone and high impact business dividend subtraction amount from your Schedule 1299-C, Step 1, Line 7. **Attach** Schedule 1299-C. **24** _____ **•00**
- 25** Recovery of items previously deducted on federal Form 1040 or 1040-SR, Schedule A (including refunds of any state and local income taxes, other than Illinois). **Attach** a copy of federal Form 1040 or 1040-SR, Page 1, Schedule 1, and any other required federal forms. **25** _____ **•00**
- 26** Ridesharing money and other benefits. See instructions. **26** _____ **•00**
- 27** Payment of life insurance, endowment, or annuity benefits received. **27** _____ **•00**
- 28** Lloyd's plan of operation income if reported on your behalf on Form IL-1065. **28** _____ **•00**
- 29** Income from Illinois pre-need funeral, burial, and cemetery trusts. **29** _____ **•00**
- 30** Repayments of educational loans made to eligible health care providers who agree to serve in designated shortage areas under the Underserved Health Care Provider Workforce Act. **30** _____ **•00**
- 31** Reparations or other amounts received as a victim of persecution by Nazi Germany. **31** _____ **•00**
- 32** Add Lines 13 through 31 and enter the amount here and on Page 3, Line 33. **32** _____ **•00**



Step 3: Continued

33	Enter the amount from Page 2, Line 32.	33	_____	.00
34	Interest on the following tax-exempt obligations of Illinois state and local government. Do not include interest you received indirectly through owning shares in a mutual fund.			
a	Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)	34a	_____	.00
b	Tri-County River Valley Development Authority bonds	34b	_____	.00
c	Illinois Development Finance Authority bonds, notes, and other obligations (venture fund and infrastructure bonds only)	34c	_____	.00
d	Quad Cities Regional Economic Development Authority bonds and notes (if declared to be exempt from taxation by the Authority)	34d	_____	.00
e	College savings bonds issued under the General Obligation Bond Act in accordance with the Baccalaureate Savings Act	34e	_____	.00
f	Illinois Sports Facilities Authority bonds	34f	_____	.00
g	Higher Education Student Assistance Act bonds	34g	_____	.00
h	Illinois Development Finance Authority bonds issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87	34h	_____	.00
i	Rural Bond Bank Act bonds and notes	34i	_____	.00
j	Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act	34j	_____	.00
k	Quad Cities Interstate Metropolitan Authority bonds	34k	_____	.00
l	Southwestern Illinois Development Authority bonds	34l	_____	.00
m	Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and 825.55, or the Asbestos Abatement Finance Act	34m	_____	.00
n	Illinois Power Agency bonds issued by the Illinois Finance Authority	34n	_____	.00
o	Central Illinois Economic Development Authority bonds	34o	_____	.00
p	Eastern Illinois Economic Development Authority bonds	34p	_____	.00
q	Southeastern Illinois Economic Development Authority bonds	34q	_____	.00
r	Southern Illinois Economic Development Authority bonds	34r	_____	.00
s	Illinois Urban Development Authority bonds	34s	_____	.00
t	Downstate Illinois Sports Facilities Authority bonds	34t	_____	.00
u	Western Illinois Economic Development Authority bonds	34u	_____	.00
v	Upper Illinois River Valley Development Authority Act bonds	34v	_____	.00
w	Will-Kankakee Regional Development Authority bonds	34w	_____	.00
x	Export Development Act of 1983 bonds	34x	_____	.00
y	New Harmony Bridge Authority bonds	34y	_____	.00
z	New Harmony Bridge Bi-State Commission bonds	34z	_____	.00
35	Interest on the following non-U.S. government bonds.			
a	Bonds issued by the government of Guam	35a	_____	.00
b	Bonds issued by the government of Puerto Rico	35b	_____	.00
c	Bonds issued by the government of the Virgin Islands	35c	_____	.00
d	Bonds issued by the government of American Samoa	35d	_____	.00
e	Bonds issued by the government of the Northern Mariana Islands	35e	_____	.00
f	Mutual mortgage insurance fund bonds	35f	_____	.00
36	Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 22, 34, or 35 as reported on federal Form 8814.	36	_____	.00
37	Railroad sick pay and railroad unemployment income. Attach Form 1099-G or W-2 and a copy of your federal return.	37	_____	.00
38	Unjust imprisonment compensation awarded by Illinois Court of Claims.	38	_____	.00
39	Distributions from "Bright Start," "College Illinois," and "Bright Directions" college savings plans if included in Line 1 because you claimed a federal American Opportunity Credit or Lifetime Learning Credit.	39	_____	.00
40	Disallowed deductions under IRC Section 280E for cannabis establishments, cannabis cultivation centers, or medical cannabis dispensing organizations.	40	_____	.00
41	Amounts awarded as a result of a judgment or settlement for fertility fraud or donor fertility fraud as provided in the Illinois Fertility Fraud Act or similar action in another state.	41	_____	.00
42	Total Subtractions. Add Lines 33 through 41. Enter the amount here and on Form IL-1040, Line 7.	42	_____	.00