



Illinois Department of Revenue
2005 Schedule NR

Nonresident and Part-Year Resident Computation of Illinois Tax

Attach to your Form IL-1040
 Attachment Sequence No. 2

Step 1: Provide the following information

- 1** _____
 Your first name and initial Spouse's first name (and last name if different) Your last name
- 2 a** _____ **b** _____
 Your Social Security number Your spouse's Social Security number
- 3** Were you, or your spouse if "married filing jointly," a full-year resident of Illinois during the tax year?
 Yes No If you answered "Yes," you cannot use this form (see instructions).
- 4** If you, or your spouse if "married filing jointly," were a part-year resident during the tax year complete Line 4a and b.
- a** I lived in **Illinois** from ___/___/___ to ___/___/___ **I lived in** _____ from ___/___/___ to ___/___/___
 Month Day Year Month Day Year State Month Day Year Month Day Year
- b** My spouse lived in **Illinois** from ___/___/___ to ___/___/___ My spouse lived in _____ from ___/___/___ to ___/___/___
 Month Day Year Month Day Year State Month Day Year Month Day Year
- 5** If you were a resident of any of the states listed below during the tax year, check the appropriate state.
 Iowa Kentucky Michigan Wisconsin
- 6** If you earned income or filed an income tax return for the tax year in a state other than those listed above, write the two-letter abbreviation of that state.

Step 2: Complete Form IL-1040

Complete Lines 1 through 12 of your Form IL-1040, Individual Income Tax Return, as if you were a full-year Illinois resident. Then, complete the remainder of this schedule following the instructions for your residency. **Attach Schedule NR to your Form IL-1040.**

Step 3: Figure the Illinois portion of your federal adjusted gross income

Write the amounts from your federal return in Column A. Before completing Column B, read the Column B instructions.

	Column A Federal Total	Column B Illinois Portion
7 Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1)	7 _____	_____
8 Taxable interest income (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2)	8 _____	_____
9 Ordinary dividend income (federal Form 1040 or 1040A, Line 9a)	9 _____	_____
10 Taxable refunds, credits, or offsets of state and local income tax (federal Form 1040, Line 10)	10 _____	_____
11 Alimony received (federal Form 1040, Line 11)	11 _____	_____
12 Business income or loss (federal Form 1040, Line 12)	12 _____	_____
13 Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	13 _____	_____
14 Other gains or losses (federal Form 1040, Line 14)	14 _____	_____
15 Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	15 _____	_____
16 Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	16 _____	_____
17 Rents, royalties, partnerships, S corporations, estates, and trusts (federal Form 1040, Line 17)	17 _____	_____
18 Farm income or loss (federal Form 1040, Line 18)	18 _____	_____
19 Unemployment compensation (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3)	19 _____	_____
20 Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	20 _____	_____
21 Other income (federal Form 1040, Line 21) Include winnings from the Illinois State Lottery as Illinois income in Column B.	21 _____	_____
22 Add Column B, Lines 7 through 21. This is the Illinois portion of your federal total income.	22 _____	_____

Income

Continue with Step 3 on Page 2 ➔

Step 3: Continued

	Column A Federal Total	Column B Illinois Portion
23 Write the Illinois portion of your federal total income from Page 1, Step 3, Line 22.		23 _____
24 Deduction for educator expenses (federal Form 1040, Line 23; or 1040A, Line 16)	24 _____	_____
25 Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	25 _____	_____
26 Deduction for health savings account (federal Form 1040, Line 25)	26 _____	_____
27 Moving expenses (federal Form 1040, Line 26)	27 _____	_____
28 Deduction for one-half of self-employment tax (federal Form 1040, Line 27)	28 _____	_____
29 Self-employed (SEP), SIMPLE, and qualified plans (federal Form 1040, Line 28)	29 _____	_____
30 Self-employed health insurance deduction (federal Form 1040, Line 29)	30 _____	_____
31 Penalty on early withdrawal of savings (federal Form 1040, Line 30)	31 _____	_____
32 Alimony paid (federal Form 1040, Line 31a)	32 _____	_____
33 Total IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	33 _____	_____
34 Deduction for student loan interest (federal Form 1040, Line 33; or 1040A, Line 18)	34 _____	_____
35 Deduction for tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	35 _____	_____
36 Domestic production activities deduction (federal Form 1040, Line 35)	36 _____	_____
37 Other adjustments (see instructions)	37 _____	_____
38 Add Column B, Lines 24 through 37. This is the Illinois portion of your federal adjustments to income.		38 _____
39 Write your adjusted gross income as reported on your federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4.	39 _____	_____
40 Subtract Line 38 from Line 23. This is the Illinois portion of your federal adjusted gross income.		40 _____

Step 4: Figure your Illinois additions and subtractions

In Column A, write the total amounts from your Form IL-1040. You must read the instructions for Column B to properly complete this step.

	Column A Form IL-1040 Total	Column B Illinois Portion
41 Federally tax-exempt interest income (Form IL-1040, Line 2)	41 _____	_____
42 Other additions (Form IL-1040, Line 3)	42 _____	_____
43 Add Column B, Lines 40, 41, and 42. This is the Illinois portion of your total income.		43 _____
44 Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	44 _____	_____
45 Military pay earned and included in your adjusted gross income. (Form IL-1040, Line 6)	45 _____	_____
46 Illinois Income Tax refund included on your U.S. 1040, Line 10. (Form IL-1040, Line 7)	46 _____	_____
47 U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest (Form IL-1040, Line 8)	47 _____	_____
48 Other subtractions (Form IL-1040, Line 9)	48 _____	_____
49 Add Column B, Lines 44 through 48. This is the total of your Illinois subtractions.		49 _____

Step 5: Figure your Illinois income and tax

50 Subtract Line 49 from Line 43. If Line 49 is larger than Line 43, write zero. This is your Illinois base income . Write this amount on your Form IL-1040, Line 14. _____ → 50 _____ If Line 50 is zero, skip Lines 51 through 55, and write "0" on Line 56.		
51 Write the base income from Form IL-1040, Line 11.	51 _____	_____
52 Divide Line 50 by Line 51. Write the appropriate decimal. If Line 50 is greater than Line 51, write 1.000.	52 _____	_____
53 Write your exemption allowance from your Form IL-1040, Line 12.	53 _____	_____
54 Multiply Line 53 by the decimal on Line 52. This is your Illinois exemption allowance.		54 _____
55 Subtract Line 54 from Line 50. This is your Illinois net income.		55 _____
56 Multiply the amount on Line 55 by 3% (.03). This amount may not be less than zero. This is your tax . Write this amount on your Form IL-1040, Line 15. _____ → 56 _____		

