



Illinois Department of Revenue 2023 Schedule NR

Attach to your Form IL-1040

Nonresident and Part-Year Resident Computation of Illinois Tax IL Attachment No. 2

	Your name as shown on your Form IL-1040	Your Social Security number		
S	Step 1: Provide the following information			
1	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," STOP you	cannot use this form (see inst	tructions).	
2	If you, or your spouse if "married filing jointly," were a part-year reside	nt during the tax year, tell us y	our residency date:	s for 2023.
â	a I lived in Illinois from / / <u>2</u> <u>3</u> to / / <u>2</u> <u>3</u> I lived in Illinois from / / <u>2</u> <u>3</u> I lived in Illinois from / / <u>2</u> <u>3</u> I lived in Illinois from / / <u>2</u> <u>3</u> to / / <u>2</u> <u>3</u> I lived in Illinois from / / <u>2</u> <u>3</u> to / / <u>2</u> <u>3</u> I lived in Illinois from / / <u>2</u> <u>3</u> to / / <u>2</u> <u>3</u> I lived in Illinois from / <u>2</u> <u>3</u> to / / 2 to / / <u>2</u> to / / <u>2</u> to / / 2 to / 2	ed in from State Month	/ / <u>2 3</u> to Day Year Mont	
k	b My spouse lived in Illinois from / / <u>2</u> <u>3</u> to / / <u>2</u> <u>3</u> Month Day Year Month Day Year			_ / <u>_</u> _ / <u>2 <u>3</u> h Day Year</u>
3	If you were a resident of any of the states listed below during the tax y was in the military, or if you elected to use your service member spous			
4	Iowa Kentucky Michigan List any state other than Illinois or any states already indicated on Line Enter the two-letter abbreviation of that state.		ilitary Spouse ed residency for tax	purposes in 2023.
	Step 2: Complete Form IL-1040 Complete Lines 1 through 10 of your Form IL-1040, Individual Income T			ent. Then, complete
the S	he remainder of this schedule following the instructions for your residence. Step 3: Figure the Illinois portion of your fector of the second	leral adjusted groupleting Column B, read the	ss income	
the S	he remainder of this schedule following the instructions for your residence. Step 3: Figure the Illinois portion of your fed	leral adjusted groupleting Column B, read the	SS INCOME Column B instruc	tions. Column B Illinois Portion
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Continue with Step 3 on Page 2

20 Add Column B, Lines 5 through 19. This is the Illinois portion of your federal total income.



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oreh	3: Continued - Adjustments to Income		Column A Federal Total	Column B Illinois Portion
21	Enter the Illinois portion of your federal total income from Page 1, Step 3, Line 20.		21	.00
	Educator expenses (federal Form 1040 or 1040-SR, Schedule 1, Line 11)	22 .	.00	.00
23	Certain business expenses of reservists, performing artists, and fee-basis	22	00	00
24	government officials (federal Form 1040 or 1040-SR, Schedule 1, Line 12) Health savings account deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 13)	_		.00
	Moving expenses for members of the Armed Forces (federal Form 1040 or 1040-SR, Scriedule 1, Line 13)	44 _	.00	.00
		25	.00	.00
26	Deductible part of self-employment tax (federal Form 1040 or 1040-SR, Schedule 1, Line 15)			.00
	Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040 or 1040-SR,			
			.00	00
	Self-employed health insurance deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 17)			.00
29	, , ,			
30	, , , , , , , , , , , , , , , , , , , ,			.00
31				
	Student loan interest deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 21)			
	RESERVED	-		
	Archer MSA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 23)		.00	.00
	Other adjustments (see instructions)	35	.00	
36	Add Column B, Lines 22 through 35. This is the Illinois portion of your federal		20	00
27	adjustments to income.	27	36	00
31	Enter your adjusted gross income as reported on your Form IL-1040, Line 1.	31	.00	
38	Subtract Line 36 from Line 21. This is the Illinois portion of your federal adjusted gro	ss ir	ncome. 38	
40			.00	.00
		40 _	.00 41	.00
42	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income.		41	.00
	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR,		.00	.00
43	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6)	42 .	.00 .00	.00
43 44	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7)	42	.00 .00 .00	.00 .00 .00 .00
43 44	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6)	42 .	.00 .00	.00
43 44 45	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7)	42 .	.00 .00 .00	.00 .00 .00 .00
43 44 45 Step	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is	42 .	.00 .00 .00 .00 45	.00 .00 .00 .00 .00
43 44 45 Step	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income.	42 .	.00 .00 .00	.00 .00 .00 .00
44 45 Step 46	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52.	42 _. 43 _. 44 _.	.00 .00 .00 .00 45	.00 .00 .00 .00 .00
43 44 45 Step 46	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9.	42 _. 43 _. 44 _.	.00 .00 .00 .00 45	.00 .00 .00 .00 .00
43 44 45 Step 46	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate	42 ₋ 43 ₋ 44 ₋	.00 .00 .00 .00 45 46	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000.	42 . 43 . 44 . 47 . 48 .	.00 .00 .00 .00 45 46 .00	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10.	42 . 43 . 44 . 47 . 48 .	.00 .00 .00 .00 45 46	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10. Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption	42 . 43 . 44 . 47 . 48 .	41 .00 .00 .00 45 46 .00	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49 50	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10. Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance.	42 . 43 . 44 . 47 . 48 .	.00 .00 .00 .00 45 46 .00	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49 50	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10. Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance. Subtract Line 50 from Line 46. This is your Illinois net income.	42 . 43 . 44 . 47 . 48 .	4100000000 45 460000 50	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49 50 51	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10. Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance. Subtract Line 50 from Line 46. This is your Illinois net income. Enter the amount here and on your Form IL-1040, Line 11.	42 43 44 47 48 49	41 .00 .00 .00 45 46 .00	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49 50 51	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10. Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance. Subtract Line 50 from Line 46. This is your Illinois net income. Enter the amount here and on your Form IL-1040, Line 11. Multiply the amount on Line 51 by 4.95% (.0495). This amount may not be less than zero.	42 43 44 47 48 49	4100000000 45 460000 50	.00 .00 .00 .00 .00
43 44 45 Step 46 47 48 49 50 51	Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income. Federally taxed Social Security and retirement income (Form IL-1040, Line 5) Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6) Other subtractions (Form IL-1040, Line 7) Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions. 5: Figure your Illinois income and tax Subtract Line 45 from Line 41. If Line 45 is larger than Line 41, enter zero. This is your Illinois base income. If Line 46 is zero, skip Lines 47 through 51, and enter "0" on Line 52. Enter the base income from Form IL-1040, Line 9. Divide Line 46 by Line 47 (round to three decimal places). Enter the appropriate decimal. If Line 46 is greater than Line 47, enter 1.000. Enter your exemption allowance from your Form IL-1040, Line 10. Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance. Subtract Line 50 from Line 46. This is your Illinois net income. Enter the amount here and on your Form IL-1040, Line 11.	42 43 44 47 48 49	4100000000 45 460000 50	.00 .00 .00 .00 .00 .00