

## Illinois Department of Revenue 2016 Schedule M Other Additions and Subtractions for Individuals

A Attach to your Form IL-1040

## **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

St	ep 2: Figure your additions for Form IL-1040, Line 3		
	er 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. <b>Attach</b> Illinois Schedule K-1-P or Schedule K-1-T.	2 _	<u>•00</u>
3	Lloyd's plan of operations loss, if reported on your behalf on Form IL-1065 and included in your adjusted gross income	3 _	<u>•00</u>
4	Earnings distributed from IRC Section 529 college savings and tuition programs if not included in your adjusted gross income (Do not include distributions from "Bright Start," "Bright Directions," or "College Illinois" programs or programs that meet certain disclosure requirements - 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 transferred to an out-of-state plan	7 _	•00
8	Credit taken on Schedule 1299-C for student-assistance contributions you made as an employer	8	•00
9	Recapture of deductions for contributions to college savings plans withdrawn for nonqualified expenses		
	or refunded	9 _	•00
10	Other income - Identify each item	10 _	•00
11	Total Additions. Add Lines 1 through 10. Enter the amount here and on Form IL-1040, Line 3.	11 _	•00

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

Enter the amount of

**12** Contributions made to the following college savings plans:

а	"Bright Start" College Savings Pool	12a	•00		
b	"College Illinois" Prepaid Tuition Program	12b	•00		
С	"Bright Directions" College Savings Pool	12c	• <u>00</u>		
13	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.) <b>Attach</b> Illinois Schedule K-1-P or				
	K-1-T identifying you as the partner, shareholder, or beneficiary and listing your Social Security number.	13	• <u>00</u>		
14	Restoration of amounts held under claim of right under Internal Revenue Code, Section 1341	14	• <u>00</u>		
15	Contributions to a job training project	15	• <u>00</u>		
16	Expenses related to federal credits or federally tax-exempt income	16	• <u>00</u>		
17	Interest earned on investments through the Home Ownership Made Easy Program	17	• <u>00</u>		
18	Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 10.				
	Attach Form IL-4562.	18	• <u>00</u>		
Enter the following only if included in Form IL-1040, Lines 1, 2, or 3:					
19	Military pay earned. Attach military W-2.	19	•00		
20	U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from federal Form 1040A or 1040.				
	Attach a copy of federal Form 1040A or 1040, Schedule B, if required federally.	20	•00		
21	August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and				
	required federal forms.	21	• <u>00</u>		
22	River edge redevelopment zone and high impact business dividend subtraction amount from your				
	Schedule 1299-C, Step 2, Line 7. Attach Schedule 1299-C.	22	• <u>00</u>		
23	Add Lines 12a through 22 and enter the amount here and on Page 2, Line 24.	23	•00		



St	ep 3: Continued			
	Enter the amount from Page 1, Line 23.		24	•00
25		rm 1040, Schedule A (including refunds of any state and	-	
		of federal Form 1040, Page 1, and required federal forms.	25	•00
26				•00
27	Payment of life insurance, endowment, or annuity b	enefits received		•00
28	Lloyd's plan of operations income if reported on you	r behalf on Form IL-1065		•00
29	Income from Illinois pre-need funeral, burial, and ce	metery trusts	29	•00
30	Education loan repayments made for primary care	physicians who agree to practice in designated		
	shortage areas under the Family Practice Residence	y Act	30 _	•00
31	Reparations or other amounts received as a victim	of persecution by Nazi Germany		•00
32	interest you received indirectly through owning shar			
а	5 1 3	· · · ·		
	facilities bonds and notes)			•00
b			32b _	•00
С	Illinois Development Finance Authority bonds, notes infrastructure bonds only)		200	•00
d			520	•00
u	from taxation by the Authority)		32d	•00
е				•00
f				•00
g				•00
h			-9-	
	Act, Sections 7.80 through 7.87		32h	• <u>00</u>
i				•00
i				•00
ķ			-	•00
1				•00
m				
	825.55 or the Asbestos Abatement Finance Act	-	2m _	•00
n	Illinois Power Agency bonds issued by the Illinois Fi	nance Authority	32n	•00
ο	Central Illinois Economic Development Authority bo			• <u>00</u>
р	Eastern Illinois Economic Development Authority bo			•00
q			-	•00
r				•00
s				•00
t				•00
u	Western Illinois Economic Development Authority b			•00
v	Upper Illinois River Valley Development Authority A			•00
w	Will-Kankakee Regional Development Authority bor			•00
Х	Export Development Act of 1983 bonds			•00
33	Interest on the following non-U.S. government bond	S.		
а	Bonds issued by the government of Guam	:	33a _	•00
b	Bonds issued by the government of Puerto Rico			•00
С	Bonds issued by the government of the Virgin Island			•00
d	Bonds issued by the government of American Same	ba	33d _	•00
е	Bonds issued by the government of the Northern M	ariana Islands	33e _	•00
f	Mutual mortgage insurance fund bonds		33f _	•00
34				•00
35	-	h Form 1099-G or W-2 and a copy of your federal return.		
36				•00
37		d "Bright Directions" college savings plans if included	-	
	in Line 1 because you claimed a federal American (		37	•00
38			38 _	•00
	-	ad as sufficient upday the Illippic Leaves Test Act. Direct		
IL-10		ed as outlined under the Illinois Income Tax Act. Disclosure of quired. Failure to provide information could result in a penalty.		