



# Illinois Department of Revenue

## 2025 Schedule IL-E/EITC Illinois Exemption and Earned Income Tax Credit

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

IL Attachment No. 30

### Read this information first

Complete this schedule **only** if you are claiming

- dependents (Step 2) or
- the Illinois Earned Income Tax Credit (EITC) (Step 3 and 4) and Child Tax credit (Step 5).

If you qualify for the Illinois EITC and have at least one child that is your dependent and under the age of 12 years old, you qualify for the Illinois Child Tax Credit.

Taxpayers who did not qualify for the federal EITC or qualified for a smaller amount, but did meet federal income guidelines, qualify for the Illinois EITC if the taxpayer is filing

- with an Individual Taxpayer Identification Number (ITIN), or

- without a qualifying child and is at least age 18 or older (including taxpayers over age 65).

The Illinois Expanded EITC Worksheet on Page 3 determines the federal EITC calculation on which the Illinois EITC amount is figured.

**Note:** The total amount of Illinois EITC and Child Tax Credit may exceed the amount of tax.

**Attach:** If claiming the Illinois EITC, you must attach a copy of pages 1 and 2 of your federal Form 1040 or 1040-SR to this schedule.

**Warning:** If you fraudulently claim the EITC, you may not be allowed to claim the credit for up to ten years. You also may have to pay penalties.

### Step 1: Provide the following information

Your name as shown on your Form IL-1040

Your Social Security number

### Illinois Dependent Exemption Allowance

#### Step 2: Dependent information

Complete the table for each person you are claiming as a dependent. **Note:** If you are claiming more than ten dependents, complete and attach additional Dependent information tables.

Dependent's first name	Dependent's last name	Social Security number or Individual Taxpayer Identification number	Dependent's relationship to you	Dependent's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you	Eligible for Earned Income Credit
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

1 Multiply the total number of dependents you are claiming by \$2,850. \_\_\_\_\_ X \$2,850.

Enter the result here and on Form IL-1040, Line 10d.

1 \_\_\_\_\_ .00

Continue to Page 2 to calculate Illinois Earned Income Tax Credit



# Illinois Earned Income Tax Credit



Complete this section **only** if you qualify for the Illinois EITC. Even if you did not qualify for the federal EITC, you may be able to qualify for the Illinois EITC. See instructions to find out if you qualify. **Note:** **Only** complete the table in Step 3 if you are claiming a qualifying child not included in Step 2. **Attach:** a copy of federal Form 1040 or 1040-SR, Pages 1 and 2.

**Remember:** Intentionally submitting false information is a crime under Section 1301 of the Illinois Income Tax Act.

## Step 3: Qualifying Child Information

Complete the table for qualifying children that are **not** included in Step 2.

Child's first name	Child's last name	Social Security number or Individual Taxpayer Identification number	Child's relationship to you	Child's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	

- 1 Enter your wages, salaries and tips from your federal Form 1040 or 1040-SR, Line 1z. ◆ 1 .00
- 2 Enter your business income or (loss) from your federal Form 1040 or 1040-SR, Schedule 1, Line 3. ◆ 2 .00
- 3 If you are filing your 2025 federal return as married filing jointly but are filing your 2025 Illinois return as married filing separately, enter your federal adjusted gross income (AGI) from your married filing jointly federal Form 1040 or 1040-SR, Line 11a. ◆ 3 .00
- 3a If you entered an amount on Line 3, enter your spouse's Social Security number from your married filing jointly federal return. ◆ 3a - - - - -
- 4 Is the statutory employee box marked on your W-2, Wage and Tax Statement, Box 13? ◆ 4 Yes ☐ No ☐

## Step 4: Figure your Illinois EITC

Complete this Step to figure your Illinois EITC. If you qualify for the federal EITC and do **not** have additional children with an ITIN, **skip Line 5, go to Line 6, and do not complete the Illinois Expanded EITC Worksheet.**

- 5 Check the box that applies and **complete the Illinois Expanded EITC Worksheet on Pages 3 and 4.**
- a I did not qualify for the federal EITC because I have an ITIN. ◆ a ☐
- b I did not qualify for the federal EITC because I did not meet federal age requirements. ◆ b ☐
- c I did not qualify for the federal EITC and have children who did not qualify for the federal EITC because they were issued an ITIN. ◆ c ☐
- d I qualified for the federal EITC but have additional children who did not qualify for the federal EITC because they were issued an ITIN. ◆ d ☐
- 6 Enter the amount of federal Earned Income Tax Credit from your federal Form 1040 or 1040-SR, Line 27a, **or** the amount from the Illinois Expanded EITC Worksheet, Line 23. ◆ 6 .00
- 7 Multiply the amount on Line 6 by 20% (0.2). 7 .00
- 8 **Illinois residents:** Enter 1.0.  
**Nonresidents and part-year residents:** Enter the decimal from Schedule NR, Line 48. 8 .
- 9 Multiply Line 7 by the decimal on Line 8. This is your **Illinois EITC**.  
**Enter this amount here and on your Form IL-1040, Line 29.** → 9 .00



## Illinois Child Tax Credit

**Step 5: Figure your Illinois Child Tax Credit** - If you qualify for the Illinois EITC and have at least one child that is your dependent and under the age of 12 years old, you qualify for the Illinois Child Tax Credit. **Complete this step only if you meet the requirements to claim the credit.**

- 10** Check the box if you have at least one child that is your dependent, and under the age of 12 years old as of the last day of 2025. ◆ **10** ☐
- 11** Enter the amount of your Illinois Earned Income Tax Credit from Line 9. ◆ **11** \_\_\_\_\_ .00
- 12** Multiply the amount on Line 11 by 40% (0.4). This is your **Illinois Child Tax Credit**.  
Enter the total here and on Form IL-1040, Line 30. ➔ ◆ **12** \_\_\_\_\_ .00

## Illinois Expanded EITC Worksheet - Complete **only** if you checked any of the boxes in Step 4, Line 5.

### Part 1 Your Earned Income - See instructions.

- 1** Enter the amount from federal Form 1040 or 1040-SR, Line 1z. ◆ **1** \_\_\_\_\_
- 2** Enter the amount from Line 1 that is from medicaid waiver payments that you don't choose to include in earned income (federal Form 1040 or 1040-SR, Line 1d). ◆ **2** \_\_\_\_\_
- 3** Subtract Line 2 from Line 1 and enter the result. **3** \_\_\_\_\_
- 4** Enter all of your nontaxable combat pay from federal Form 1040 or 1040-SR, Line 1i, if you elect to include it in earned income. ◆ **4** \_\_\_\_\_
- 5** Add Lines 3 and 4 and enter the result. If you were not self-employed and did not have to file federal Schedule SE, go to Line 15. Otherwise, continue to Line 6. **5** \_\_\_\_\_

### Part 2 Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Federal Schedule SE

- 6** Enter the amount from federal Schedule SE, Part I, Line 3. ◆ **6** \_\_\_\_\_
- 7** Enter the amount from federal Schedule SE, Part I, Line 4b and Line 5a. ◆ **7** \_\_\_\_\_
- 8** Add Lines 6 and 7 and enter the result. **8** \_\_\_\_\_
- 9** Enter the amount from federal Schedule SE, Part I, Line 13. ◆ **9** \_\_\_\_\_
- 10** Subtract Line 9 from Line 8 and enter the result. **10** \_\_\_\_\_

### Part 3 Self-Employed NOT Required to File Federal Schedule SE and Statutory Employees Filing Federal Schedule C

- 11** Enter any net farm profit or (loss) from federal Schedule F, Line 34; and from farm partnerships, federal Schedule K-1 (federal Form 1065), Box 14, Code A. ◆ **11** \_\_\_\_\_
- 12** Enter any net profit or (loss) from federal Schedule C, Line 31; and federal Schedule K-1 (federal Form 1065), Box 14, Code A (other than farming). ◆ **12** \_\_\_\_\_
- 13** Enter the amount from federal Schedule C, Line 1, that you are filing as a statutory employee. ◆ **13** \_\_\_\_\_

### Part 4 Total Earned Income

- 14** Add Lines 10, 11, 12, and 13 and enter the total. **14** \_\_\_\_\_
- 15** Add Lines 5 and 14 and enter the total. If Line 14 is blank, enter the amount from Line 5. If the total is zero or negative, enter "0" zero. **15** \_\_\_\_\_

**Continue Illinois Expanded EITC Worksheet calculation on Page 4. ➔**



## Illinois Expanded EITC Worksheet - continued.

### Part 5 Do You Qualify?

**16** Is the amount on Line 15 less than the amount in Table 1 (below) for your filing status and number of qualifying children?

◆ **16** Yes ☐ No ☐

If **yes**, continue to Part 6. If **No**, **STOP; you do not qualify for the Illinois EITC.**

**Table 1 Federal EITC Income Limits**

Qualifying Children Claimed	Filing as Single, Head of Household, or Widowed	Filing as Married Filing Jointly
<b>Zero</b>	\$19,104	\$26,214
<b>One</b>	\$50,434	\$57,554
<b>Two</b>	\$57,310	\$64,430
<b>Three</b>	\$61,555	\$68,675

### Part 6 Your Federal EITC Calculation

**17** Enter your total earned income from Part 4, Line 15.

◆ **17** \_\_\_\_\_

**18** Look up the amount on Line 17 in the 2025 federal Form 1040 Instructions for Line 27, EIC Table, to find the credit amount. Be sure you use the correct column for your filing status and the correct number of qualifying children. Enter the credit amount here.

◆ **18** \_\_\_\_\_

**19** Enter the amount from federal Form 1040 or 1040-SR, Line 11a (AGI).

**19** \_\_\_\_\_

**20** Are the amounts on Lines 17 and 19 the same?

◆ **20** Yes ☐ No ☐

If **Yes**, skip Lines 21 and 22, and enter the amount from Line 18 on Line 23. If **No**, go to Line 21.

**21** If you have:

- No qualifying children, is the amount on Line 19 less than \$10,620 (\$17,730 if married filing jointly)?
- 1 or more qualifying children, is the amount on Line 19 less than \$23,350 (\$30,470 if married filing jointly)?

◆ **21** Yes ☐ No ☐

**22** If **Line 21 is Yes**, leave Line 22 blank and enter the amount from Line 18 on Line 23. If **Line 21 is No**, look up the amount on Line 19 in the 2025 federal Form 1040 Instructions for Line 27, EIC Table, to find the credit amount. Be sure you use the correct column for your filing status and the correct number of qualifying children. Enter the credit amount here.

◆ **22** \_\_\_\_\_

**23** If you have an amount on Line 22, compare the amounts on Lines 18 and 22, and enter the smaller amount. **This is your federal EITC calculation. Enter this amount on Page 2, Step 4, Line 6.**

◆ **23** \_\_\_\_\_