



Illinois Department of Revenue  
**2025 Schedule CR Credit for Tax Paid to Other States**



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

IL Attachment No. 17

## Read this information first

You should file Schedule CR if

- you were either a resident or a part-year resident of Illinois during the tax year; **and**
- you paid income tax to another state on income you earned while you were an Illinois resident; **and**
- the income subject to the other state's tax is included in your Illinois base income; **and**
- you did not deduct the income tax paid to the other state when you figured your federal adjusted gross income as shown on your Illinois tax return.

You should **not** file this schedule if

- you were a **nonresident** of Illinois during the entire tax year; **or**
- you did **not** pay income tax to Illinois and another state.

For purposes of this schedule, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision of any of these (e.g., county, city, local). The term "state" does not refer to any foreign country.

**Note:** If you earned income in Iowa, Kentucky, Michigan, or Wisconsin, you may be covered by a reciprocal agreement. This agreement applies only to income from wages, salaries, tips, and other employee compensation. See the Schedule CR Instructions.

## Step 1: Provide the following information

Your name as shown on your Form IL-1040

Your Social Security number

## Step 2: Figure the Illinois and non-Illinois portions of your federal adjusted gross income



**Illinois residents:** In Column A of each line, except Line 15, enter the amounts exactly as reported on the corresponding line of your federal income tax return.

**Part-year residents:** In Column A of each line, enter the amounts as reported on the equivalent line of your Schedule NR, Column B.

*Read the instructions before completing this step.*

Income	Column A Total (Whole dollars only)	Column B Non-Illinois Portion (Whole dollars only)
1 Wages, salaries, tips, etc. (federal Form 1040 or 1040-SR, Line 1z)	1 _____ .00	_____ .00
2 Taxable interest (federal Form 1040 or 1040-SR, Line 2b)	2 _____ .00	_____ .00
3 Ordinary dividends (federal Form 1040 or 1040-SR, Line 3b)	3 _____ .00	_____ .00
4 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040 or 1040-SR, Schedule 1, Line 1)	4 _____ .00	_____ .00
5 Alimony received (federal Form 1040 or 1040-SR, Schedule 1, Line 2a)	5 _____ .00	_____ .00
6 Business income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 3)	6 _____ .00	_____ .00
7 Capital gain or loss (federal Form 1040 or 1040-SR, Line 7a)	7 _____ .00	_____ .00
8 Other gains or losses (federal Form 1040 or 1040-SR, Schedule 1, Line 4)	8 _____ .00	_____ .00
9 Taxable IRA distributions (federal Form 1040 or 1040-SR, Line 4b)	9 _____ .00	_____ .00
10 Pensions and annuities (federal Forms 1040 or 1040-SR, Line 5b)	10 _____ .00	_____ .00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040 or 1040-SR, Schedule 1, Line 5)	11 _____ .00	_____ .00
12 Farm income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 6)	12 _____ .00	_____ .00
13 Unemployment compensation (federal Form 1040 or 1040-SR, Schedule 1, Line 7)	13 _____ .00	_____ .00
14 Taxable Social Security benefits (federal Form 1040 or 1040-SR, Line 6b)	14 _____ .00	_____ .00
15 Other income. <b>See instructions.</b> (federal Form 1040 or 1040-SR, Schedule 1, Line 9) Identify each item. _____	15 _____ .00	_____ .00
16 Add Columns A and B, Lines 1 through 15.	16 _____ .00	_____ .00

Continue with Step 2 on Page 2 ➔

This form is authorized as outlined under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information could result in a penalty.

**Adjustments to Income**

17 Enter the amounts from Page 1, Line 16.

18 Educator expenses (federal Form 1040 or 1040-SR, Schedule 1, Line 11)

19 Certain business expenses of reservists, performing artists, and fee-basis government officials (federal Form 1040 or 1040-SR, Schedule 1, Line 12)

20 Health savings account deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 13)

21 Moving expenses for members of the Armed Forces (federal Form 1040 or 1040-SR, Schedule 1, Line 14)

22 Deductible part of self-employment tax (federal Form 1040 or 1040-SR, Schedule 1, Line 15)

23 Self-employed SEP, SIMPLE, and qualified plans (fed. Form 1040 or 1040-SR, Schedule 1, Line 16)

24 Self-employed health insurance deduction (fed. Form 1040 or 1040-SR, Schedule 1, Line 17)

25 Penalty on early withdrawal of savings (federal Form 1040 or 1040-SR, Schedule 1, Line 18)

26 Alimony paid (federal Form 1040 or 1040-SR, Schedule 1, Line 19a)

27 IRA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 20)

28 Student loan interest deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 21)

29 RESERVED

30 Archer MSA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 23)

31 Other adjustments. **See instructions.**

32 Add Columns A and B, Lines 18 through 31.

33 Subtract Columns A and B, Line 32 from Line 17.

	<b>Column A</b> <b>Total</b> (Whole dollars only)	<b>Column B</b> <b>Non-Illinois Portion</b> (Whole dollars only)
17	_____ .00	_____ .00
18	_____ .00	_____ .00
19	_____ .00	_____ .00
20	_____ .00	_____ .00
21	_____ .00	_____ .00
22	_____ .00	_____ .00
23	_____ .00	_____ .00
24	_____ .00	_____ .00
25	_____ .00	_____ .00
26	_____ .00	_____ .00
27	_____ .00	_____ .00
28	_____ .00	_____ .00
29	_____ .00	_____ .00
30	_____ .00	_____ .00
31	_____ .00	_____ .00
32	_____ .00	_____ .00
33	_____ .00	_____ .00

**Step 3: Figure your Illinois additions and subtractions**

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

**Illinois Adjustments**

34 Federally tax-exempt interest and dividend income (Form IL-1040, Line 2)

35 Other additions (Form IL-1040, Line 3)

36 Add Columns A and B, Lines 33, 34, and 35.

37 Federally taxed Social Security and retirement income (Form IL-1040, Line 5)

38 Illinois Income Tax overpayment included on your federal Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6)

39 Other subtractions (Form IL-1040, Line 7)

40 Add Columns A and B, Lines 37 through 39.

41 Subtract Columns A and B, Line 40 from Line 36. If Line 40 is larger than Line 36, enter zero.

	<b>Column A</b> <b>Form IL-1040 Total</b> (Whole dollars only)	<b>Column B</b> <b>Non-Illinois Portion</b> (Whole dollars only)
34	_____ .00	_____ .00
35	_____ .00	_____ .00
36	_____ .00	_____ .00
37	_____ .00	_____ .00
38	_____ .00	_____ .00
39	_____ .00	_____ .00
40	_____ .00	_____ .00
41	_____ .00	_____ .00

Continue to Page 3 →



## Step 4: Figure your Schedule CR decimal

**Decimal**

**42** Enter the amount from Line 41, Column A and Column B.  
**43** Divide Column B, Line 42 by Column A, Line 42 (round to three decimal places). Enter the appropriate decimal. If Column B, Line 42 is greater than Column A, Line 42, enter 1.000. Enter this amount on Step 6, Line 53.

**Column A** **Column B**  
**42** \_\_\_\_\_ .00 \_\_\_\_\_ .00



**43** \_\_\_\_\_ ■ \_\_\_\_\_

## Step 5: Part-year residents only (Full year residents, go to Step 6.)

**Part-Year Only**

**44** Enter the base income from your Form IL-1040, Line 9.  
**45** Divide Column A, Line 42 by Line 44 (round to 3 decimal places). Enter the appropriate decimal. If Column A, Line 42 is greater than Line 44, enter 1.000.  
**46** Enter the exemption amount from Form IL-1040, Line 10.  
**47** Multiply Line 45 by Line 46.  
**48** Subtract Line 47 from Column A, Line 42.  
**49** Multiply Line 48 by 4.95% (.0495). Enter this amount on Step 6, Line 52, and continue on to Step 6, Line 50.

**44** \_\_\_\_\_ .00  
**45** \_\_\_\_\_ ■ \_\_\_\_\_  
**46** \_\_\_\_\_ .00  
**47** \_\_\_\_\_ .00  
**48** \_\_\_\_\_ .00  
**49** \_\_\_\_\_ .00

## Step 6: Figure your credit

**Credit for Tax Paid to Other States**

**50** If you are claiming a credit for tax paid to any of the states listed below, check the box for the appropriate state. See instructions.  
 Iowa  Kentucky  Michigan  Wisconsin

**51** Enter the total amount of income tax paid to other states on Illinois base income (see instructions). Include **only**:  

- State tax, city, or local government tax paid from the return filed with that entity. Do not use the withholding listed on Form W-2.
- City or local government withholding from Form W-2 when a tax return is not required to be filed.

**51** \_\_\_\_\_ .00

**52** **Illinois Residents:** Enter your Illinois tax due from Form IL-1040, Line 12.  
**Part-year Residents:** Enter the amount from Step 5, Line 49.  
**52** \_\_\_\_\_ .00

**53** Enter the decimal amount from Step 4, Line 43 here.  
**53** \_\_\_\_\_ ■ \_\_\_\_\_

**54** Multiply Line 52 by Line 53.  
**54** \_\_\_\_\_ .00

**55** Compare the amounts on Lines 51 and 54. Enter the lesser amount here and on Form IL-1040, Line 15. This is your tax credit.  
**55** \_\_\_\_\_ .00

→ **Keep your out-of-state tax returns and any Schedules K-1-P and K-1-T with your records. You must send us this information if we request it.** ←