



**Illinois Department of Revenue  
2025 Schedule NR**

**Nonresident and Part-Year Resident  
Computation of Illinois Tax**

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

IL Attachment No. 2

Your name as shown on your Form IL-1040

Your Social Security number

**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 instructions).

- 2 If you, or your spouse if "married filing jointly," were a part-year resident during the tax year, tell us your residency dates for 2025.

a I lived in **Illinois** from \_\_\_\_ / \_\_\_\_ / **2 5** to \_\_\_\_ / \_\_\_\_ / **2 5**      I lived in \_\_\_\_\_ from \_\_\_\_ / \_\_\_\_ / **2 5** to \_\_\_\_ / \_\_\_\_ / **2 5**  
Month Day Year      Month Day Year      State      Month Day Year      Month Day Year

b My spouse lived in **Illinois** from \_\_\_\_ / \_\_\_\_ / **2 5** to \_\_\_\_ / \_\_\_\_ / **2 5**, and \_\_\_\_\_ from \_\_\_\_ / \_\_\_\_ / **2 5** to \_\_\_\_ / \_\_\_\_ / **2 5**  
Month Day Year      Month Day Year      State      Month Day Year      Month Day Year

- 3 If you were a resident of any of the states listed below during the tax year, if you were in Illinois only to accompany your spouse who was in the military, or if you elected to use your service member spouse's state of residence for tax purposes, check the appropriate box.

Iowa       Kentucky       Michigan       Wisconsin       Military Spouse

- 4 List any state other than Illinois or any states already indicated on Line 2 or 3 above, that you claimed residency for tax purposes in 2025. Enter the two-letter abbreviation of that state.  
\_\_\_\_\_

**Step 2: Complete Form IL-1040**

Complete Lines 1 through 10 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**

*Enter 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
5 Wages, salaries, tips, etc. (federal Form 1040 or 1040-SR, Line 1z)	5 _____ .00	.00
6 Taxable interest (federal Form 1040 or 1040-SR, Line 2b)	6 _____ .00	.00
7 Ordinary dividends (federal Form 1040 or 1040-SR, Line 3b)	7 _____ .00	.00
8 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040 or 1040-SR, Schedule 1, Line 1)	8 _____ .00	.00
9 Alimony received (federal Form 1040 or 1040-SR, Schedule 1, Line 2a)	9 _____ .00	.00
10 Business income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 3)	10 _____ .00	.00
11 Capital gain or loss (federal Form 1040 or 1040-SR, Line 7a)	11 _____ .00	.00
12 Other gains or losses (federal Form 1040 or 1040-SR, Schedule 1, Line 4)	12 _____ .00	.00
13 Taxable IRA distributions (federal Form 1040 or 1040-SR, Line 4b)	13 _____ .00	.00
14 Pensions and annuities (federal Form 1040 or 1040-SR, Line 5b)	14 _____ .00	.00
15 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040 or 1040-SR, Schedule 1, Line 5)	15 _____ .00	.00
16 Farm income or loss (federal Form 1040 or 1040-SR, Schedule 1, Line 6)	16 _____ .00	.00
17 Unemployment compensation (federal Form 1040 or 1040-SR, Schedule 1, Line 7)	17 _____ .00	.00
18 Taxable Social Security benefits (federal Form 1040 or 1040-SR, Line 6b)	18 _____ .00	.00
19 Other income. See instructions. (federal Form 1040 or 1040-SR, Schedule 1, Line 9) Include winnings from the <b>Illinois State Lottery</b> as Illinois income in Column B.	19 _____ .00	.00
20 Add Column B, Lines 5 through 19. This is the Illinois portion of your federal total income.	20 _____ .00	.00

**Continue with Step 3 on Page 2 ➔**



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### Step 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	
22 Educator expenses (federal Form 1040 or 1040-SR, Schedule 1, Line 11)	22 .00	
23 Certain business expenses of reservists, performing artists, and fee-basis government officials (federal Form 1040 or 1040-SR, Schedule 1, Line 12)	23 .00	
24 Health savings account deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 13)	24 .00	
25 Moving expenses for members of the Armed Forces (federal Form 1040 or 1040-SR, Schedule 1, Line 14)	25 .00	
26 Deductible part of self-employment tax (federal Form 1040 or 1040-SR, Schedule 1, Line 15)	26 .00	
27 Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040 or 1040-SR, Schedule 1, Line 16)	27 .00	
28 Self-employed health insurance deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 17)	28 .00	
29 Penalty on early withdrawal of savings (federal Form 1040 or 1040-SR, Schedule 1, Line 18)	29 .00	
30 Alimony paid (federal Form 1040 or 1040-SR, Schedule 1, Line 19a)	30 .00	
31 IRA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 20)	31 .00	
32 Student loan interest deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 21)	32 .00	
33 RESERVED	33 .00	
34 Archer MSA deduction (federal Form 1040 or 1040-SR, Schedule 1, Line 23)	34 .00	
35 Other adjustments (see instructions)	35 .00	
36 Add Column B, Lines 22 through 35. This is the Illinois portion of your federal adjustments to income.	36 .00	
37 Enter your adjusted gross income as reported on your Form IL-1040, Line 1.	37 .00	
38 Subtract Line 36 from Line 21. This is the Illinois portion of your federal adjusted gross income.	38 .00	

### Step 4: 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.*

	Column A Form IL-1040 Total	Column B Illinois Portion
39 Federally tax-exempt interest and dividend income (Form IL-1040, Line 2)	39 .00	
40 Other additions (Form IL-1040, Line 3)	40 .00	
41 Add Column B, Lines 38, 39, and 40. This is the Illinois portion of your total income.	41 .00	
42 Federally taxed Social Security and retirement income (Form IL-1040, Line 5)	42 .00	
43 Illinois Income Tax overpayment included on your fed. Form 1040 or 1040-SR, Schedule 1, Line 1. (Form IL-1040, Line 6)	43 .00	
44 Other subtractions (Form IL-1040, Line 7)	44 .00	
45 Add Column B, Lines 42 through 44. This is the total of your Illinois subtractions.	45 .00	

### Step 5: Figure your Illinois income and tax

46 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.	46 .00
47 Enter the base income from Form IL-1040, Line 9.	47 .00
48 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.	48 ●
49 Enter your exemption allowance from your Form IL-1040, Line 10.	49 .00
50 Multiply Line 49 by the decimal on Line 48. This is your Illinois exemption allowance.	50 .00
51 Subtract Line 50 from Line 46. This is your <b>Illinois net income</b> . Enter the amount here and on your Form IL-1040, Line 11.	→ 51 .00
52 Multiply the amount on Line 51 by 4.95% (.0495). This amount may not be less than zero. Enter the amount here and on your Form IL-1040, Line 12.  This is your <b>tax</b> .	→ 52 .00