



What's New?

Public Act 100-0022

- Filers with tax years ending on or after July 1, 2017 -** Public Act 100-0022 increased the income tax rate during your tax year. You must use Schedule SA (IL-1040) or the blended income tax rate to calculate your tax if your tax year ends on or after July 1, 2017. See Specific Instructions, Schedule SA Instructions (IL-1040), and Informational Bulletin FY 2018-02 for more information.

In addition, if you wish to reduce or eliminate your penalty for underpayment of estimated tax you **must** use the annualized income installment method in Step 6 on Form IL-2210, Computation of Penalties for Individuals, and compute your income and liability for each period according to the Illinois Income Tax Act (IITA) in effect as of the end of that period. See the Form IL-2210 Instructions for more information.

- Public Act 100-0022 has also retroactively restored the Research and Development Credit for tax years ending after December 31, 2015. Originally, the credit had sunset for these tax years and had therefore been removed from the original release of the 2016 Illinois Income Tax forms.

A supplemental Schedule 1299-C (R&D) has been designed to allow you to claim the Research and Development Credit for the 2016 tax year, if applicable. To claim the credit this year, you must use Schedule 1299-C (R&D) and include the Research and Development Credit calculated on that schedule in the amount you report on Schedule 1299-C, Step 3, Section B, Line 52. See the Schedule 1299-C (R&D) instructions for more information.

In addition, if you did not claim the Research and Development Credit on your 2015 return because your tax year ended after December 31, 2015, you may amend that return and the 2015 Schedule 1299-C to claim the credit, if applicable.

Protecting Illinois Taxpayers

Our enhanced efforts to protect Illinois taxpayers from identity theft and tax fraud have proven to be highly successful. We will continue to combat the criminals attempting to steal your identity to file fraudulent tax returns while making every effort to get your tax refund to you as quickly as possible.

Please remember, filing your return electronically and requesting direct deposit is still the fastest way to receive your refund. You can file for [free](#) on MyTax Illinois, our online account management program for taxpayers. See our website for additional information.

Form IL-1040 Due Date

The due date for filing your 2016 Form IL-1040 and paying any tax you owe is extended to April 18, 2017. We are following the Internal Revenue Service in extending the due date because of the Emancipation Day holiday being observed on April 17 in the District of Columbia.

Exemption Allowance

Taxpayers and their dependents will receive an increased standard exemption allowance this year. The standard exemption allowance has increased from \$2,150 to \$2,175 for tax year 2016.

Schedule 1299-C

The Historic Preservation Credit has expired. You may not claim this credit on the 2016 Schedule 1299-C.

Paid Preparer Information

Any tax preparer who is paid to prepare or assist in preparing an Illinois Individual Income Tax return must sign and date the return, provide a phone number, and enter their preparer tax identification number (PTIN) issued by the Internal Revenue Service.

Form 1099-G

The check box to receive a paper 1099-G has been removed from the 2016 Form IL-1040. If you checked the box on your 2015 Form IL-1040, you will receive a paper 1099-G for tax year 2016 if you meet the criteria requiring a 1099-G. However, for tax years 2017 and after, you should obtain your 1099-G information from our website at tax.illinois.gov.

Table of Contents

Frequently Asked Questions

Who must file an Illinois tax return?	3 - 4
Who is an Illinois resident?	4
What is Illinois income?	4
How may I file?	4
When must I file?	4
Should I round?	4
Will I owe penalties and interest?	4 - 5
What if I cannot pay?	5
When must I file an amended return?	5
What if I have household employees?	5
What if I change my address?	5
What if I am in a civil union?	5
What if I am an injured spouse?	5
What if I participated in a potentially abusive tax avoidance transaction?	5
How do I file a decedent's return?	6
What is my filing status?	6
How do I pay household employment tax using Form IL-1040?	9
How do I pay use tax using Form IL-1040?	9 - 10
What are my refund options?	12
What are my payment options?	13

Step-by-Step Instructions

6 - 14

Allocation Worksheet

15

Information and Assistance

16 - 17

Tips To Speed Up The Processing Of Your Return

- File your return electronically! Visit tax.illinois.gov or see your tax professional.
- Enter your correct Social Security number (SSN) and name. If you are married, you must include your spouse's SSN and name, *even if you are filing separately*.
- If you received federally taxed Social Security benefits or qualified retirement income, you may be able to subtract it on Line 5. See the Line 5 instructions for details.
- Attach your W-2 and 1099 forms to support the amount you claim as Illinois Income Tax withheld on Line 26.
- Enter the correct amount of estimated payments you made, including any overpayment applied from a prior year return. You may verify the amount using the estimated payment inquiry on our website.
- Include any required attachments (e.g., Schedule M, Schedule ICR, Schedule CR, page 1 of your federal return) with your Form IL-1040.
- If you are claiming a property tax credit, you must enter the county in which your property is located and the property number on Schedule ICR, Illinois Credits.
- If you enter an amount you want refunded to you on Line 37, you must check one box on Line 38 to indicate how you would like us to issue your refund. You may select direct deposit, refund debit card, or paper check.
- Review the entries you made on each line for accuracy and verify your calculations.
- Sign your return.

Who must file an Illinois tax return?

If you were

- **an Illinois resident**, you must file Form IL-1040 if
 - you were required to file a federal income tax return, or
 - you were not required to file a federal income tax return, but your Illinois base income from Line 9 is greater than your Illinois exemption allowance.
- **an Illinois resident who worked in Iowa, Kentucky, Michigan, or Wisconsin**, you must file Form IL-1040 and include as Illinois income any compensation you received from an employer in these states. Compensation paid to Illinois residents working in these states is taxed by Illinois. Based on reciprocal agreements between Illinois and these states, these states do not tax the compensation of Illinois residents.

If your employer in any of these states withheld that state's tax from your compensation, you may file the correct form with that state to claim a refund. You may not use tax withheld by an employer for these states as a credit on your Illinois return.

- **a retired Illinois resident** who filed a federal return, you must file Form IL-1040. However, certain types of retirement income (e.g., pension, Social Security, railroad retirement, governmental deferred compensation) may be subtracted from your Illinois income. For more information, see the instructions for Line 5 and Publication 120, Retirement Income.
- **a part-year resident**, you must file Form IL-1040 and Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, if
 - you earned income from any source while you were a resident,
 - you earned income from Illinois sources while you were not a resident, or
 - you want a refund of any Illinois Income Tax withheld.
- **a nonresident**, you must file Form IL-1040 and Schedule NR if
 - you earned enough taxable income from Illinois sources to have a tax liability (i.e., your Illinois base income from Schedule NR, Step 5, Line 46, is greater than your Illinois exemption allowance on Schedule NR, Step 5, Line 50), or
 - you want a refund of any Illinois Income Tax withheld in error. You must attach a letter of explanation from your employer.

Note If you are a nonresident and your only income in Illinois is from one or more partnerships, S corporations, or trusts that withheld enough Illinois Income Tax to pay your liability, you are not required to file a Form IL-1040.

- **an Iowa, Kentucky, Michigan, or Wisconsin resident who worked in Illinois**, you must file Form IL-1040 and Schedule NR if
 - you received income in Illinois from sources other than wages, salaries, tips, and commissions, or
 - you want a refund of any Illinois Income Tax withheld.

If you received wages, salaries, tips, and commissions from Illinois employers, you are not required to pay Illinois Income Tax on this income. This is based on reciprocal agreements between Illinois and these states.

The reciprocal agreements do not apply to any other income you might have received, such as Illinois lottery winnings.

- **an Illinois resident who was claimed as a dependent on your parents' or another person's return**, you must file Form IL-1040 if
 - your Illinois base income from Line 9 is greater than \$2,175, or
 - you want a refund of Illinois Income Tax withheld from your pay.

Note If your parent reported your interest and dividend income through federal Form 8814, Parents' Election to Report Child's Interest and Dividends, do not count that income in determining if you must file your own Form IL-1040.

- **the surviving spouse or representative of a deceased taxpayer** who was required to file in Illinois, you must file any return required of that taxpayer.
- **a student**, you are not exempt from tax nor are there special residency provisions for you. However, income, such as certain scholarships or fellowships, that is not taxable under federal income tax law, is also not taxed by Illinois.
- **a nonresident alien**, you must file Form IL-1040 if your income is taxed under federal income tax law. You must attach a copy of your federal Form 1040NR, U.S. Nonresident Alien Income Tax Return, or federal Form 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.

General Information

Even if you are not required to file Form IL-1040, you must file to get a refund of

- Illinois Income Tax withheld from your pay,
 - estimated tax payments you made, or
 - withholding on income passed through to you by a partnership, S Corporation, or trust.
-

Who is an Illinois resident?

You are an Illinois resident if you were domiciled in Illinois for the entire tax year. Your domicile is the place where you reside and the place where you intend to return after temporary absences. Temporary absences may include duty in the U.S. Armed Forces, residence in a foreign country, out-of-state residence as a student, or out-of-state residence during the winter or summer.

Note If you filed a joint federal return and one spouse is an Illinois resident while the other spouse is a nonresident or a part-year resident, you may file separate Illinois returns. If you file a joint Illinois return, you will both be taxed as residents.

What is Illinois income?

Your Illinois income includes the adjusted gross income (AGI) amount figured on your federal return, plus any additional income that must be added to your AGI. Some of your income may be subtracted when figuring your Illinois base income. For more information, see the Step-by-Step Instructions.

You should follow the federal law concerning passive activity income and losses. You are not allowed to refigure your federal passive activity losses.

Also, federal law will govern the taxation of income from community property sources in the case of spouses who file joint federal returns and who file separate Illinois returns.

How may I file?

File your individual income tax return electronically by using

- MyTax Illinois, available on our website for **free**,
- a tax professional, or
- tax preparation software.

Almost all taxpayers can file electronically. Visit our website at **tax.illinois.gov** or see your tax professional. If you do not wish to file electronically, you may use the paper Form IL-1040.

When must I file?

Your Illinois filing period is the same as your federal filing period. We will assume that you are filing your Form IL-1040 for calendar year 2016 unless you indicate a different filing period in the space provided at the top of the return. The due date for calendar year filers is April 18, 2017.

We grant an **automatic six-month extension** of time to file your return. If you receive a federal extension of more than six months, you are automatically allowed that extension for Illinois. These extensions **do not** grant you an extension of time to pay any tax you owe. If you determine that you will owe tax, you must use Form IL-505-1, Automatic Extension Payment for Individuals, to pay any tax you owe to avoid penalty and interest on tax not paid by April 18, 2017.

Should I round?

You must round cents to whole dollars on Form IL-1040 and most schedules, as directed. To round you must

- drop amounts under 50 cents and
- increase amounts of 50 to 99 cents to the next dollar.

For example, \$1.49 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round only the total.

Will I owe penalties and interest?

You will owe

- a **late-filing penalty** if you do not file a return that we can process by the extended due date.
- a **late-payment penalty** for tax not paid by the original due date of the return.
- a **late-payment penalty** for underpayment of estimated tax if you were required to make estimated tax payments and failed to pay the required amount by the payment due dates.
- a **bad check penalty** if your remittance is not honored by your financial institution.
- a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on any IDOR-2-BILL, Final Notice of Tax Due for Form IL-1040, Individual Income Tax Return, you receive.

- a **frivolous return penalty** if you file a return that does not contain information necessary to figure the correct tax or shows a substantially incorrect tax, because you are taking a frivolous position or are trying to delay or interfere with collection of the tax.
- **interest** on unpaid tax from the day after the original due date of your return through the date you pay the tax.

We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

What if I cannot pay?

If you cannot pay the tax you owe but you can complete your return on time, file your return by the due date without the payment. This will prevent a late-filing penalty from being assessed. You will, however, owe a late-payment penalty **and interest** on any tax you owe after the original due date, even if you have an extension of time to file.

You have the option to pay the amount you owe electronically by using our website or by credit card. See the instructions for Line 40.

When must I file an amended return?

Do not file another Form IL-1040 to make changes to a previously filed Form IL-1040. You must file Form IL-1040-X, Amended Individual Income Tax Return, if

- you discover that you made an error on your Illinois return after it was filed, or
- your federal return has been adjusted either by the Internal Revenue Service (IRS) or on a federal Form 1040X, Amended U.S. Individual Income Tax Return, you filed; the change affects your Illinois income, additions, subtractions, exemptions, or credits; and the change is final.

Note If the federal change results in a refund, **do not** file Form IL-1040-X until you receive notification that your change has been accepted by the IRS.

For more information, see Form IL-1040-X and instructions.

What if I have household employees?

You may use Form IL-1040 to pay your household employees' Illinois withholding. For more details on how to pay withholding for your employees, see the instructions for Line 22.

What if I change my address?

If you change your address after you file, visit our website or call us to tell us your new address and the date you moved.

What if I am in a civil union?

If you are in a civil union, you must file your Illinois return using the same filing status as on your federal return.

What if I am an injured spouse?

If you are married and you filed a joint federal return with your spouse and you are an injured spouse (e.g., your spouse owes a liability, for which you are not responsible, to a government agency), you may elect to file separate Illinois returns using the "married filing separately" filing status. You may make this election up until the extended due date of your return, and once the election is made, it is irrevocable for the tax year.

Note If you file a joint Illinois return, we may take the entire refund to pay your spouse's liability.

What if I participated in a potentially abusive tax avoidance transaction?

If you participated in a reportable transaction, including a "listed transaction," during this tax year and were required to disclose that to the IRS, you are also required to disclose that information to Illinois.

You must send us two copies of the form you used to disclose the transaction to the IRS. You must

- attach one copy to your tax return, **and**
- mail a second copy to the Illinois Department of Revenue, P.O. Box 19029, Springfield, Illinois 62794-9029.

Note Employee benefit plans and other subtractions allowed on Form IL-1040, Lines 5 through 7, are not reportable transactions. For more information, contact the IRS or your tax professional.

Step 1 Personal Information

Line A

Social Security number

Enter your Social Security number (SSN) and your spouse's SSN, even if you are married filing separate returns.

Note If you do not qualify for a SSN and were issued an Individual Taxpayer Identification Number (ITIN) by the IRS, enter your ITIN.

Line B

Name and address

Print your full name and address. If you are married and filing a joint return, print both names as they appear on your federal return. If you are married and filing separate returns, print your full name and your spouse's full name.

Tip

Filing a decedent's return

When you are filing a joint return as a surviving spouse

- print your name and your spouse's name on the appropriate lines.
- write "deceased" and the date of death above your spouse's name.
- sign your name in the area provided for your signature, and write "filing as surviving spouse" in place of the decedent's signature.

If you, as the surviving spouse, are due a refund, the refund will be issued directly to you. You are not required to complete Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

When you are filing a return on behalf of a single deceased taxpayer

- print the name of the taxpayer on the appropriate line.
- write "deceased" and the date of death above the decedent's name.
- write "in care of," and the executor's name and address.

A personal representative, such as an executor or administrator must sign and date the return. The representative's title and telephone number must be provided.

Attach

If you are filing a return on behalf of a single deceased taxpayer and a refund is due, attach Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

Tip

Foreign addresses

Enter your

- street address on the "Mailing address" line.
- apartment number, if applicable.
- city, province or state, and postal code on the "City, State, ZIP" lines in that order. Follow the country's practice for entering the postal code.
- country name on the "Foreign Nation" line. Do not abbreviate the country name.

Line C

Filing status

In general, you should use the same filing status as on your federal return. However,

- if you file a joint federal return and you are an injured spouse (e.g., your spouse owes a liability, for which you are not responsible, to a government agency), you should file separate Illinois returns using the "married filing separately" filing status. Do not recompute any items on your federal return. Instead, you must divide each item of income and deduction shown on your joint federal return between your separate Illinois returns following the Allocation Worksheet on Page 14.

You may choose to file separately as an injured spouse only until the extended due date of the return, and once you choose a filing status the decision is irrevocable for the tax year.

Note If you choose to file a joint Illinois return, we may take the entire refund to pay your spouse's liability.

- if you file a joint federal return and one spouse is a full-year Illinois resident while the other is a part-year resident or a nonresident (e.g., military personnel), you may choose to file "married filing separately." Do not recompute any items on your federal return. Instead, you must divide each item of income and deduction shown on your joint federal return between your separate Illinois returns following the Allocation Worksheet on Page 14.

If you choose to file a joint Illinois return, you must treat both your spouse and yourself as residents. This election is irrevocable for the tax year. You may be allowed a credit for income tax paid to another state on Schedule CR. For more information, see the Schedule CR instructions.

Note If you are in a civil union, you must file your Illinois return using the same filing status as on your federal return.

Step 2 Income

Line 1

Adjusted gross income

Enter the adjusted gross income from your federal return. If you are not required to file a federal income tax return, use a federal Form 1040 as a worksheet to determine your adjusted gross income.



Net operating loss (NOL)

If you have a federal NOL this year, you may enter a negative amount on Line 1. However, you must reduce that amount by any NOL that you carry back to prior years.

If you deducted an NOL carryforward on your federal return for this year and some of that NOL remains available to carry forward to next year, the amount on Line 1 should be your federal adjusted gross income computed without deducting the NOL carryforward, minus the amount of "Modified Taxable Income" on Line 9 of the federal Worksheet for NOL Carryover found in Table 1 of IRS Publication 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.

Line 2

Federally tax-exempt income

Enter the amount of federally tax-exempt interest and dividend income reported on federal Form 1040, U.S. Individual Income Tax Return, or federal Form 1040A, U.S. Individual Income Tax Return, Line 8b or to the left of federal Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents, Line 2.

Note Your distributive share of federally tax-exempt interest and dividend income received from a partnership, S corporation, trust, or estate is added back on Schedule M, Line 2.

Line 3

Other additions

Complete Schedule M if you have any of the following items:

- your child's federally tax-exempt interest and dividend income as reported on federal Form 8814
- a distributive share of additions you received from a partnership, S corporation, trust, or estate
- Lloyds plan of operations loss, if reported on your behalf on Form IL-1065, and included in your adjusted gross income
- earnings distributed from IRC Section 529 college savings and tuition programs if these earnings are not included in your adjusted gross income, Line 1
- an addition amount calculated on Form IL-4562, Special Depreciation
- business expense recapture (nonresidents only)
- recapture of deductions for contributions to Illinois college savings plans transferred to an out-of-state plan
- credit received on Schedule 1299-C for student-assistance contributions made as an employer on behalf of your employees
- deductions claimed in prior years for college savings plan contributions if you made a nonqualified withdrawal this tax year
- any other amounts that you are required to add to your federal adjusted gross income

For more information, see the Schedule M instructions.

Attach Schedule M and any required supporting documents.

Step 3 Base Income

Line 5

Social Security benefits and certain retirement plans

Enter the amount of federally taxed Social Security and retirement income included in your adjusted gross income on Form IL-1040, Line 1 that you received from

- **qualified employee benefit plans** (including railroad retirement and 401(K) plans) reported on federal Form 1040, Line 16b, or Form 1040A, Line 12b.
- **Individual Retirement Accounts or self-employed retirement plans** reported on federal Form 1040, Line 15b, or Form 1040A, Line 11b.
- **Social Security and railroad retirement benefits** reported on federal Form 1040, Line 20b, or Form 1040A, Line 14b.
- **government retirement and government disability plans and group term life insurance premiums paid by a qualified retirement plan** reported as wages on your federal Form 1040 or 1040A, Line 7.
- **state or local government deferred compensation plans** reported on federal Form 1040, Line 7 or 16b, or Form 1040A, Line 7 or 12b.
- **certain capital gains on employer securities** reported on federal Form 1040, Line 13.
- **certain retirement payments made directly to retired partners** reported on federal Form 1040, Line 17.

Note Your beneficiary share of payments from certain retirement plans and retirement payments to retired partners reported on

Schedule K-1-T should not be included on Line 5. For more information, see the Schedule M instructions.

See Publication 120 for detailed information about what retirement income you may subtract.

Attach Federal Form 1040 or 1040A, Page 1 and any W-2 and 1099 forms. If your retirement income is not reported on your federal Form 1040, Lines 15b, 16b, and 20b or Form 1040A, Lines 11b, 12b, and 14b or shown on your W-2 and 1099 forms, see Publication 120 for a list of any additional required attachments.

Line 6

Illinois Income Tax overpayment

Enter the total amount of any Illinois Income Tax overpayment (including any amount that was credited to another tax liability) reported as income on your 2016 federal Form 1040, Line 10. Do not include other states' refunds on this line.

Note If you filed a federal Form 1040A or Form 1040EZ, you may not take this subtraction.

Line 7

Other subtractions

You may be entitled to subtract other items from your income. See the instructions for Schedule M to see if you are eligible for other subtractions.

Attach Schedule M and any required supporting documents.

Line 9

Base income

This line may not be less than zero. If the result is a negative number, enter "zero."

Lines 10-19

Step 4 Exemptions

Line 10 Illinois exemption allowance

Line 10a

If you filed

- federal Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- federal Form 1040EZ, your number of exemptions is
 - 0 - if you are single and you checked the “You” box on Line 5 of your federal return, or if you are married filing jointly and you checked both the “You” and “Spouse” boxes on Line 5 of your federal return.
 - 1 - if you are single and did not check the “You” box on Line 5 of your federal return, or if you are married filing jointly and you checked only one box (either “You” or “Spouse”) on Line 5 of your federal return.
 - 2 - if you are married filing jointly and did not check either box on Line 5 of your federal return.
- federal Form 1040NR, your number of exemptions is found in box 7d of your federal return.

- federal Form 1040NR-EZ, your number of exemptions is 1.

Note If you did not file a federal return, use the federal Form 1040 as a worksheet, and enter the number of exemptions you would have claimed if you had filed one.

Line 10b

If someone else can claim you as a dependent and your Illinois base income (Form IL-1040, Line 9, or Schedule NR, Line 46) is

- \$2,175 or less, your number of exemptions is 1.
- greater than \$2,175, your number of exemptions is 0.

Note If your Illinois base income is \$4,350 or less, you are married filing jointly, and both of you can be claimed as dependents on someone else’s return, your number of exemptions is 2.

Line 10c

If you (or your spouse if married filing jointly) were 65 or older, check the appropriate box(es). Your number of exemptions is equal to the number of boxes checked.

Line 10d

If you (or your spouse if married filing jointly) were legally blind, check the appropriate box(es). Your number of exemptions is equal to the number of boxes checked.

Step 5 Net Income

Line 11 Illinois residents only – Net income

This line may not be less than zero. If the result is a negative number, enter “zero.”

Line 12 Nonresidents and part-year residents only – Residency and Illinois income

First, check the box to identify whether you were a nonresident or a part-year resident of Illinois during 2016.

Next, complete Schedule NR. Enter the amount from Schedule NR, Line 46, on Line 12. **This line may not be less than zero.**

Attach Schedule NR.

Step 6 Tax

Line 13 Tax amount

Fiscal filers with a tax year ending on or after July 1, 2017 - The income tax rate has changed for tax periods **ending on or after July 1, 2017.** You must use Schedule SA (IL-1040) or the blended income tax rate to calculate your tax. See Schedule SA Instructions (IL-1040), and Informational Bulletin FY 2018-02, Illinois Income Tax Increase Guidance, for more information.

Illinois residents: Follow the instructions on the form.

Nonresidents and part-year residents only: Enter your tax from Schedule NR, Line 52. **This line may not be less than zero.**

Attach Schedule NR.

Line 14 Recapture of investment tax credits

If you claimed an investment credit in a previous year, and the property considered in the computation of that investment credit was disqualified within 48 months after being placed in service, you must complete Schedule 4255, Recapture of Investment Tax Credits, and enter the recapture amount on this line.

Attach Schedule 4255.

Step 7 Tax After Nonrefundable Credits



Form IL-1040, Line 16 + Line 17 + Line 18 cannot be greater than Line 15.

Line 16 Income tax paid to another state – Illinois residents and part-year residents only

If you were taxed by another state on income you received while you were an Illinois resident, you may be entitled to this credit. See the Schedule CR instructions and Publication 111, Illinois Schedule CR for Individuals, to see if you are eligible to take this credit.

Attach Schedule CR, Pages 1 through 3.

Line 17 Property tax and K-12 education expense credit

You may be entitled to credit for property tax and K-12 education expenses you paid. See the instructions for Schedule ICR to see if you are eligible for these credits.

Attach Schedule ICR and any required supporting documents.

Line 18 Credit from Schedule 1299-C

You may be entitled to credits from Schedule 1299-C. See the instructions for Schedule 1299-C to determine if you are eligible for these credits.

Attach Schedule 1299-C and any required supporting documents.

Step 8 Other Taxes

Line 22

Household employment tax

Enter the amount of Illinois Income Tax you withheld from a household employee. You may no longer use Form UI-WIT to report Illinois Income Tax withheld from your household employee. See Publication 121, Illinois Income Tax Withholding for Household Employees, for details on how to figure the amount to withhold and report.

Note Do not report household employee withholding here if you have already reported or paid this amount using Form IL-941, Illinois Withholding Income Tax Return, or Form IL-501, Payment Coupon.

Line 23

Use tax

Enter the amount of Illinois Use Tax you owe. Use the Use Tax (UT) Worksheet or Use Tax (UT) Table to determine your use tax. You **must** make an entry on Line 23 (enter zero if you are not paying use tax on Form IL-1040).

Note If you owe more than \$600 in use tax (\$1,200 for married filing jointly taxpayers), you must file Form ST-44, Illinois Use Tax Return.

Note You cannot change the amount of Illinois Use Tax you enter on Form IL-1040 by filing a Form IL-1040-X.

Note Do not report Illinois Use Tax here if you have already reported or paid this amount using Form ST-44.

What is Illinois Use Tax?

Illinois Use Tax is a form of sales tax that you, as the purchaser, owe on items that you buy for use in Illinois. If the seller does not collect this tax from you, you must pay the tax to the Illinois Department of Revenue (IDOR). The most common purchases on which the seller does not collect Illinois Use Tax are those made through the internet, from a mail order catalog, or when traveling outside Illinois.

When must I pay Illinois Use Tax to IDOR?

You must pay Illinois Use Tax to IDOR if

- the items you bought are taxable in Illinois,
- you used or consumed these items in Illinois, **and**
- when you purchased the items you **either**
 - did not pay any sales tax to the seller, **or**
 - paid sales tax at less than Illinois' Use Tax rates of 6.25 percent for general merchandise and 1 percent for food and drugs.

For example, if you purchased

- a computer over the internet for use in Illinois and paid no sales tax, you owe 6.25 percent Illinois Use Tax.
- jewelry while vacationing in Georgia upon which you paid 4 percent sales tax and which you brought back to Illinois, you will owe Illinois Use Tax on the 2.25 percent difference in tax rates.
- cheese by mail order from a company in Wisconsin and paid no sales tax, you owe 1 percent Illinois Use Tax.

How do I determine the Illinois Use Tax I owe?

To determine the Illinois Use Tax you owe, check your records to see if you were charged tax on internet, mail order, or other out-of-state purchases and use the Use Tax (UT) Worksheet to calculate your tax. If your records are incomplete and you had

- major purchases, add the actual cost of your major purchases to the estimated cost of any other purchases you made during the year. Enter the total on Lines 1a or 2a of the UT Worksheet to calculate the use tax you owe.
- no major purchases, use the UT Table to help you estimate the use tax you owe.

Enter the Illinois Use Tax from the UT Worksheet or UT Table on Form IL-1040, Line 23.

Note If we find that you owe additional tax, we may assess the additional tax plus applicable penalties and interest. We conduct routine audits based on information received from third parties, including the U.S. Customs Service and other states.

Use Tax (UT) Worksheet

Complete this worksheet to report and pay your use tax on Form IL-1040. If your annual use tax liability is over \$600 (\$1,200 if married filing jointly), you must file and pay your use tax with Form ST-44.

- Note** Do not include any
- items for which you paid sales tax in another state (but not in another country) of
 - 6.25% or more on Line 1a and
 - 1% or more on Line 2a.
 - sales tax you paid in another state, on Line 4, for items not included in Lines 1a or 2a.

1a	Enter the total cost of general merchandise you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax.	1a _____ .00	1b _____ .00
1b	Multiply Line 1a by 6.25% (.0625). Round the result to whole dollars.		
2a	Enter the total cost of qualifying food, non-prescription drugs, and medical appliances you purchased to use in Illinois on which you did not pay the required amount of Illinois Use Tax.	2a _____ .00	
2b	Multiply Line 2a by 1% (.01). Round the result to whole dollars.		2b _____ .00
3	Add Lines 1b and 2b. This is your use tax on purchases.		3 _____ .00
4	Enter the amount of sales tax you paid in another state (not in another country) on the items included on Lines 1a and 2a.		4 _____ .00
5	Subtract Line 4 from Line 3. Enter the result here and on Form IL-1040, Line 23 (if the result is less than zero, enter zero).	5 _____ .00	

Note Be sure to keep this worksheet with your income tax records. You must send us this information if we request it.

Lines 23-28

Use Tax (UT) Table

If you had no major purchases and you do not have receipts to figure your purchases, use this table to estimate your annual Illinois Use Tax liability.

AGI (from Form IL-1040, Line 1)	Use Tax
\$0 - \$10,000	\$3
\$10,001 - \$20,000	\$9
\$20,001 - \$30,000	\$15
\$30,001 - \$40,000	\$21
\$40,001 - \$50,000	\$27
\$50,001 - \$75,000	\$38
\$75,001 - \$100,000	\$52
Above \$100,000	Multiply AGI by 0.06% (0.0006)

Line 24

Compassionate Use of Medical Cannabis Pilot Program Act Surcharge

Definitions

Organization registrant means a corporation, partnership, trust, limited liability company (LLC), or other organization, that holds either a medical cannabis cultivation center registration issued by the Illinois Department of Agriculture or a medical cannabis dispensary registration issued by the Illinois Department of Financial and Professional Regulation.

Transactions subject to the surcharge means sales and exchanges of

- capital assets
- depreciable business property
- real property used in the trade or business, and
- Section 197 intangibles

of an organization registrant.

What is the surcharge?

For each taxable year beginning or ending during the Compassionate Use of Medical Cannabis Pilot Program, a surcharge is imposed on all taxpayers on income arising from the transactions subject to the surcharge of an organization registrant under the Compassionate Use of Medical Cannabis Pilot Program Act.

The amount of the surcharge is equal to the amount of federal income tax liability for the taxable year attributable to the transactions subject to the surcharge.

To whom does the surcharge apply?

The surcharge is imposed on any taxpayer who incurs a federal income tax liability on the income realized on a "transaction subject to the surcharge," including individuals and other taxpayers who are not themselves the "organization registrant" that engaged in the transaction.

A line has been included on Schedules K-1-P and K-1-T to identify the amount of federal income attributable to transactions subject to the surcharge that was passed through to you on federal Schedule K-1.

How do I figure the surcharge?

If the surcharge applies to you, complete the Compassionate Use of Medical Cannabis Pilot Program Act Surcharge Worksheet.

Compassionate Use of Medical Cannabis Pilot Program Act Surcharge Worksheet

1	Enter your federal income tax liability for the taxable year.	1	_____
2	Enter your federal income tax liability for the taxable year computed as if transactions subject to the surcharge made in that year had not been made by the organization registrant.	2	_____
3	Subtract Line 2 from Line 1. This is your Compassionate Use of Medical Cannabis Pilot Program Act surcharge. Enter the result here and on Form IL-1040, Line 24.	3	_____

Step 9

Payments and Refundable Credit

Line 26

Illinois Income Tax withheld

Enter the total Illinois Income Tax withheld in 2016 as shown on your W-2, Wage and Tax Statement, forms. This amount is generally found on your W-2 forms in Box 17, state income tax. Also include any Illinois Income Tax withheld as shown on your Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, *etc.*; Form 1099-G, Certain Government Payments; Form 1099-MISC, Miscellaneous Income; Form 1099-INT, Interest Income; Form 1099-DIV, Dividends and Distributions; Form 1099-OID, Original Issue Discount; and Form W-2G, Certain Gambling Winnings.

Attach a copy of each W-2, 1099-R, 1099-G, 1099-MISC, 1099-INT, 1099-DIV, 1099-OID, and W-2G form.

Line 27

Estimated income tax payments

Enter the total of any payments you made with

- Form IL-1040-ES, Estimated Income Tax Payments for Individuals;
- Form IL-505-I; and
- any overpayment applied to your 2016 estimated tax from a prior year return.

Note If you expect your yearly tax liability to be greater than \$500 after subtracting your withholding, pass-through withholding payments, and credits, you may be required to make estimated income tax payments. For more information, see Line 33 and the instructions for Form IL-2210, Computation of Penalties for Individuals.

Line 28

Pass-through withholding payments

Enter the total of any pass-through withholding payments (income tax paid) made on your behalf by a partnership, S corporation, or trust and shown on Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credit, and Recapture, or K-1-T, Beneficiary's Share of Income and Deductions, for this tax year.

Attach Schedule K-1-P or K-1-T.

Line 29

Earned Income Credit

If you qualified for a federal Earned Income Credit (EIC), you also qualify for the Illinois Earned Income Credit.

Complete Schedule ICR to determine the amount of your credit.

Attach Schedule ICR.

Line 30

Total payments and refundable credit

Add Lines 26, 27, 28, and 29, and enter the total on Line 30.

Step 11 Underpayment of Estimated Tax Penalty and Donations

Line 33

Late-payment penalty for underpayment of estimated tax

If you

- have a tax liability greater than \$500 after subtracting your withholding, pass-through withholding payments, and credits, or
- were required to make estimated tax payments and failed to pay the required amount by the payment due dates, you may owe a late-payment penalty for underpayment of estimated tax. See Form IL-2210 for details.

Note If you are 65 years of age or older and you permanently live in a nursing home or if at least two-thirds of your federal gross income is from farming, you are not required to make estimated tax payments and are not subject to a late-payment penalty for underpayment of estimated tax.

Note You do not owe a late-payment penalty for underpayment of estimated tax if you were not required to file a Form IL-1040 last year.

Note If you owe this penalty, you should consider increasing your withholding or the amount of your estimated tax payments. For more information, see the Form IL-1040-ES instructions and Form IL-W-4, Employee's Illinois Withholding Allowance Certificate.

Tip Let us figure your penalty and bill you

Figuring your own penalty can be difficult. We encourage you to file your Form IL-1040 and pay the tax you owe without including any penalty. If you owe this penalty, we will figure the amount and bill you.

Note If you annualized your income, you must complete Form IL-2210. See the instructions for Line 33c.

Line 33a

Farmers

Check the box if at least two-thirds of your total federal gross income came from farming. Total federal gross income includes your spouse's income if your filing status is "married filing jointly."

Tip Federal gross income from farming

"Federal gross income from farming" is the amount of income you received from your participation in the production of crops, fruits, fish, livestock (used for draft, breeding, or dairy purposes), or other agricultural products. This includes income from the operation of a stock, dairy, poultry, fruit, or truck farm, plantation, ranch, nursery, range, or orchard – regardless of whether the operation is organized as a sole proprietorship, a partnership, an S corporation, or a trust. "Federal gross income from farming" also includes a share of crops produced in exchange for the use of the land. See IRS Publication 225.

"Federal gross income from farming" does not include payments from the sale of farm land and farm equipment, nor does it include income received by a custom grain harvester who performs grain harvesting and hauling services on farms he or she does not own, rent, or lease. It also does not include the wages of a farm employee or cash rent.

Line 33b

Nursing home residents

Check the box if you or your spouse are 65 years of age or older and permanently living in a nursing home.

Line 33c

Annualized income

Check the box if you annualized your income on Form IL-2210, Step 6.

Attach Form IL-2210.

Line 33d

Previous year Form IL-1040 not required

Check the box if you were not required to file a Form IL-1040 in the previous tax year.

Line 34



You may contribute to one or more charitable contribution funds. Contributions to the funds may be in any amount of \$1 or more and will decrease your refund or increase your balance due.

Note You cannot change your contributions to these funds on an amended return.

Attach Schedule G, Voluntary Charitable Donations.

Lines 37-39

Step 12 Refund or Amount You Owe

Line 37 Refund

We will not refund any amount less than \$1. We also will reduce any overpayment by the amount of any outstanding tax, penalties, and interest you owe and by amounts you owe to other agencies or governments, if those debts have been certified to us.

Line 38

Choose your refund method

Check the box next to the method by which you would like to receive your refund. You may only check one box.

Note If this is the first year you are filing a Form IL-1040, your refund will be issued as a paper check.

Direct Deposit

If you use direct deposit, you will get your refund faster. You must enter your routing number, account number, and select either checking or savings.

Tip

Direct deposit into checking or savings

If you choose to deposit your refund directly into your checking or savings account, you must

- enter your routing number.
 - For a checking account, your routing number must be nine digits and the first two digits must be 01 through 12 or 21 through 32.
The sample check below has an example of a routing number.
 - For a savings account, you must contact your financial institution for your routing number.
- check the appropriate box to indicate that you want your refund deposited into your checking or savings account.
- enter your account number.
 - For a checking account, your account number may be up to 17 digits.
The sample check below has an example of an account number.
 - For a savings account, you must contact your financial institution for your account number.

Do not take your account and routing numbers from your checking or savings account deposit slip or include your check number. Include hyphens, but omit spaces and special symbols. You may have unused boxes.

Nolan Taxpayer
Shelby Taxpayer
1040 Square
Lincoln Land, IL 12345

Date _____

9876

PAY TO THE ORDER OF _____ \$ _____ DOLLARS

The Land Bank
Land IL 12345

Routing number: 9101112131415
Account number: 123456789

Do not include your check number

Memo: 123456789 9876

Note Some financial institutions may not allow a refund to be deposited into an account if the names on the account are not the same names that appear on the refund. If your financial institution does not honor your request for direct deposit, we will send you a check instead.

Note We do not support international ACH transactions. We will only deposit refunds into accounts located within the United States. If your financial institution is located outside the United States, we will send you a check instead of depositing your refund into your account.

Tip

Direct deposit into “Bright Start” or “Bright Directions”

If you choose to deposit your refund into your “Bright Start” or “Bright Directions” College Savings Pool account, follow the instructions below.

For “Bright Start” you must,

- enter “101000695” as the routing number.
- check the “Savings” box.
- enter “1111514” plus your ten digit “Bright Start” account number.

For “Bright Directions” you must,

- enter “104910795” as the routing number.
- check the “Savings” box.
- enter “529” plus your nine digit “Bright Directions” account number.

Illinois Individual Income Tax Refund Debit Card

If you choose to receive your refund on a debit card, your debit card will be mailed to the address entered on your return. If you file a married filing jointly return, you and your spouse will both receive a debit card.

Note Debit cards will only be mailed to addresses within the United States, the District of Columbia, American Samoa, the Federated States of Micronesia, Guam, the Northern Mariana Islands, Puerto Rico, the Virgin Islands, or the United States Armed Forces (AA, AE, or AP).

Note If you do not have a bank account, a refund debit card may allow you to avoid any check cashing fees associated with a paper check.

Paper Check

If you choose to receive a paper check, your check will be mailed to the address entered on your return.

Line 39

Overpayment applied to estimated tax

Subtract Line 37 from Line 36. This is the amount of overpayment you elect to be applied against your estimated tax obligation.

Note We will reduce any credit to your estimated tax by the amount of any outstanding tax, penalties, and interest you owe. If your credit is reduced, you may owe a late-payment penalty for underpayment of estimated tax. For more information, see Form IL-1040-ES.

To which tax period will my credit apply?

We will apply your credit to the tax period for which estimated payments currently are due based on the date you file this 2016 return.

Example 1: You file your 2016 calendar year return on October 6, 2016, which is before the last estimated tax due date for 2016 (January 17, 2017, for calendar year filers). You request your \$500 overpayment be applied against your estimated tax. We will apply \$500 to your 2016 estimated tax.

Example 2: You file your 2016 calendar year return on February 3, 2017, which is after the last estimated tax due date for 2016 (January 17, 2017, for calendar year filers). You request your \$500 overpayment be applied against your estimated tax. We will apply \$500 to your 2017 estimated tax.

With what date will my credit apply against my estimated tax?

If your 2016 return was filed

- on or before the extended due date of your return (October 15, 2017, for calendar year filers), your credit is considered to be paid on the original due date of your 2016 return (April 18, 2017, for calendar year filers).
However, if all or a portion of your overpayment results from payments made after the original due date of your 2016 return, that portion of your credit is considered to be paid on the date you made the payment.
- after the extended due date of your return, your credit is considered to be paid on the date you filed the return on which you made the election.

Example 1: You file your 2016 calendar year return on or before the extended due date of your return requesting \$500 be applied against estimated tax. All of your payments are made before the original due date of your return. Your credit of \$500 will be considered to be paid on April 18, 2017.

Example 2: You file your 2016 calendar year return on or before the extended due date of your return requesting \$500 be applied against estimated tax. Your overpayment includes payments of \$400 you made before the original due date of your return, and a \$100 payment you made on June 1, 2017. Your credit of \$400 will be considered to be paid on April 18, 2017. The remaining \$100 credit will be considered to be paid on June 1, 2017.

Example 3: You file your 2016 calendar year return on December 1, 2017, requesting \$500 be applied against estimated tax. Your credit of \$500 will be considered to be paid on December 1, 2017, because you filed your return after the extended due date of your 2016 calendar year return.

May I apply my credit to a different tax period?

Yes. If you wish to apply your credit to a tax period other than the one described above, you must submit a separate request in writing to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19023
SPRINGFIELD IL 62794-9023**

Note You must submit your request to the address above at the time you file your return.

Your request must include

- your name,
- your SSN,
- the tax period of the return creating the overpayment, and
- the tax period you wish to have the credit apply.

If your request does not contain this information, your election will be considered invalid and we will not apply your credit as you requested.

tax.illinois.gov

If you submit a valid request, we will apply your credit as you requested and notify you. Once made, your election to change the tax period to which your credit will apply is irrevocable.

Note You may only apply your credit to tax periods occurring after the period of the return creating the overpayment. If you request to apply more credit than our records show you have available, we will apply the maximum amount available and notify you of the difference.

Line 40

Amount you owe

If you owe less than \$1, you do not have to pay, but you still must file your tax return.

Your tax payment is due on or before April 18, 2017.



Payment options

You may pay by

- **electronic payment.** To have your payment electronically taken from your checking or savings account,
 - visit our website at tax.illinois.gov, or
 - ask your tax professional.

You need the same information that is required for direct deposit (see the instructions for Line 38) plus your IL-PIN (Illinois Personal Identification Number).

Warning: Many credit unions will not allow an electronic debit from a savings account. Please check with your financial institution.

Note We do not support international ACH transactions. We will only debit your account if your financial institution is located within the United States. If your financial institution is located outside the United States, you must choose another payment option.

- **credit card.** Use your MasterCard, Discover, American Express, or Visa. The credit card service provider will assess a convenience fee. Have your credit card ready and visit our website or call one of the following:
 - **Official Payments Corporation** at 1 800 2PAYTAX (1 800 272-9829). You will need a Jurisdiction Code, which is 2300.
 - **Value Payments Systems** at 1 888 9-PAY-ILS (1 888 972-9457).
 - **FIS** at 1 877 57-TAXES (1 877 578-2937).
- **check or money order.** Make the check or money order payable to “**Illinois Department of Revenue**” (not IRS). Write the taxpayer’s Social Security number, the spouse’s Social Security number if filing jointly, and the tax year in the lower left corner of the payment.

Payments must be U.S. negotiable currency, expressed in U.S. dollars, and drawn on a U.S. bank.



Staple your check or money order and Form IL-1040-V, Payment Voucher for Individual Income Tax, to the front of your paper Form IL-1040.



Late filing or late payment

If you do not file or pay your tax on time, you may owe penalties and interest. We will send you a bill.

If you prefer to figure the penalties yourself, complete Form IL-2210.

Step 13

Sign and Date Third Party Designee

Sign and date

You, and your spouse if filing jointly, must sign and date your return. If you are filing for a minor as a parent or guardian, you must sign and date the return.

If you do not sign your return,

- it will not be considered filed and you may be subject to a nonfiler penalty.
- and three years have passed since the extended due date of that return, any overpayment will be forfeited.

If you pay someone to prepare your return, the paid preparer must also sign and date your return, provide a phone number, and enter their preparer tax identification number (PTIN) issued by the Internal Revenue Service.

Attach Staple all required copies of forms and schedules, powers of attorney, and letters of estate or office to the tax return.

Third party designee (optional)

If you want to allow another person to discuss this return and any previous return that affects the liability reported on this return with us, check the box and print the designee's name and telephone number. The authorization will allow your designee to answer any questions that arise during the processing of your return, call us with questions about your return, and receive or respond to notices we send. The authorization will automatically end no later than the due date for filing your 2017 tax return. This is April 17, 2018, for calendar year filers. You may revoke the authorization at any time by calling or writing us.

Mailing your income tax return

If **no payment** is enclosed, mail your return to:

ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62719-0001

If a **payment** is enclosed, mail your return to:

ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62726-0001

Allocation Worksheet

Keep this worksheet with your income tax records.

You must complete the Allocation Worksheet if you file a joint federal return, but choose to file "married filing separately" on your Illinois returns. In Column A, report the items of income and deductions as actually shown on your federal return, and then divide each item between you and your spouse in Columns B and C.

Primary taxpayer's name	Primary taxpayer's Social Security number
Spouse's name	Spouse's Social Security number

Column A: Enter the amounts from your joint federal return.

Column B: Enter the primary taxpayer's portion of the amount from Column A.

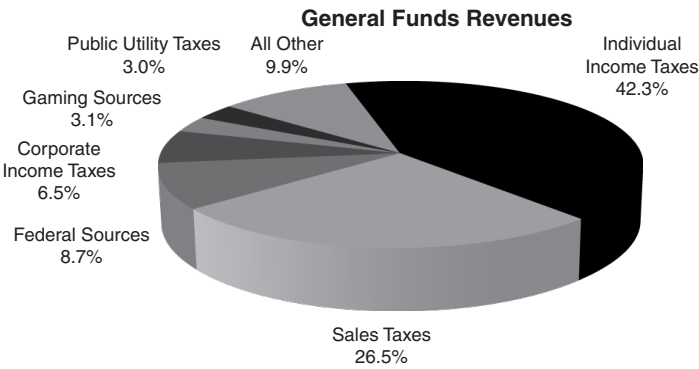
Column C: Enter the spouse's portion of the amount from Column A.

	Column A Your joint federal return	Column B Primary's portion of Column A	Column C Spouse's portion of Column A
1 Wages, salaries, tips, etc. (federal Form 1040 or 1040A, Line 7; 1040EZ, Line 1)	1 _____	_____	_____
2 Taxable interest (federal Form 1040 or 1040A, Line 8a; 1040EZ, Line 2)	2 _____	_____	_____
3 Ordinary dividends (federal Form 1040 or 1040A, Line 9a)	3 _____	_____	_____
4 Taxable refunds, credits, or offsets of state and local income taxes (federal Form 1040, Line 10)	4 _____	_____	_____
5 Alimony received (federal Form 1040, Line 11)	5 _____	_____	_____
6 Business income or loss (federal Form 1040, Line 12)	6 _____	_____	_____
7 Capital gain or loss (federal Form 1040, Line 13 or 1040A, Line 10)	7 _____	_____	_____
8 Other gains or losses (federal Form 1040, Line 14)	8 _____	_____	_____
9 Taxable IRA distributions (federal Form 1040, Line 15b; or 1040A, Line 11b)	9 _____	_____	_____
10 Taxable pensions and annuities (federal Form 1040, Line 16b; or 1040A, Line 12b)	10 _____	_____	_____
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (federal Form 1040, Line 17)	11 _____	_____	_____
12 Farm income or loss (federal Form 1040, Line 18)	12 _____	_____	_____
13 Unemployment compensation and Alaska Permanent Fund dividends (federal Form 1040, Line 19; 1040A, Line 13; 1040EZ, Line 3)	13 _____	_____	_____
14 Taxable Social Security benefits (federal Form 1040, Line 20b; or 1040A, Line 14b)	14 _____	_____	_____
15 Other income (federal Form 1040, Line 21)	15 _____	_____	_____
16 Educator Expenses (federal Form 1040, Line 23; or 1040A, Line 16)	16 _____	_____	_____
17 Certain business expenses of reservists, performing artists, and fee-based government officials (federal Form 1040, Line 24)	17 _____	_____	_____
18 Health savings account deduction (federal Form 1040, Line 25)	18 _____	_____	_____
19 Moving expenses (federal Form 1040, Line 26)	19 _____	_____	_____
20 Deductible part of self-employment tax (federal Form 1040, Line 27)	20 _____	_____	_____
21 Self-employed SEP, SIMPLE, and qualified plans (federal Form 1040, Line 28)	21 _____	_____	_____
22 Self-employed health insurance deduction (federal Form 1040, Line 29)	22 _____	_____	_____
23 Penalty on early withdrawal of savings (federal Form 1040, Line 30)	23 _____	_____	_____
24 Alimony paid (federal Form 1040, Line 31a)	24 _____	_____	_____
25 IRA deduction (federal Form 1040, Line 32; or 1040A, Line 17)	25 _____	_____	_____
26 Student loan interest deduction (federal Form 1040, Line 33; or 1040A, Line 18)	26 _____	_____	_____
27 Tuition and fees (federal Form 1040, Line 34; or 1040A, Line 19)	27 _____	_____	_____
28 Domestic production activities deduction (federal Form 1040, Line 35)	28 _____	_____	_____
29 Adjusted gross income (federal Form 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4)	29 _____	_____	_____



STATE OF ILLINOIS
 COMPTROLLER
 LESLIE GEISSLER MUNGER

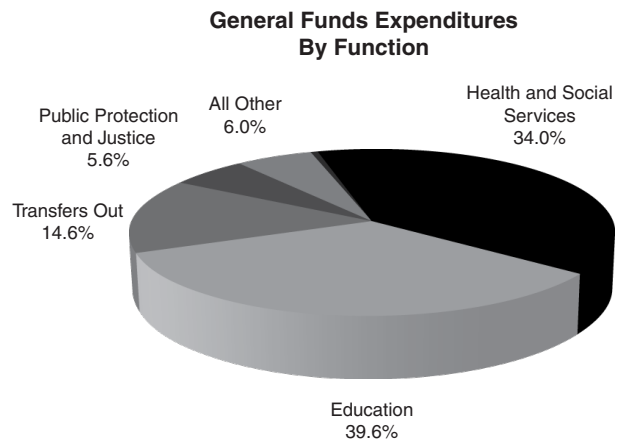
Where the Fiscal Year 2016 Dollar Came From



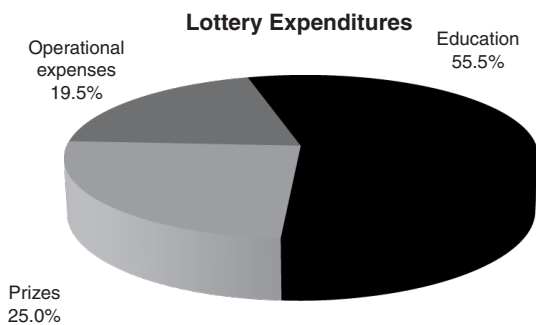
General Funds revenues totaled \$30.498 billion in fiscal year 2016. The largest source of revenue to the General Funds was the personal income tax with receipts of \$12.890 billion accounting for 42.3% of the total. Sales taxes were the second largest source of revenue with \$8.063 billion or 26.5% of the total. Other major sources included federal revenues of \$2.665 billion (8.7%), corporate income taxes of \$1.972 billion (6.5%), lottery and riverboat transfers of \$954 million (3.1%), and public utility taxes of \$926 million (3.0%). All other sources of revenue, including insurance, cigarette, inheritance, liquor, and other miscellaneous sources totaled \$3.028 billion for fiscal year 2016 and accounted for 9.9% of total revenues.

How the Fiscal Year 2016 Dollar Was Spent

Expenditures from the General Funds totaled \$31.326 billion in fiscal year 2016, \$828 million more than revenues. Education encompassed the largest portion (39.6%) of the General Funds budget with fiscal year 2016 spending of \$12.409 billion including \$10.370 billion for elementary and secondary education and \$2.039 billion for higher education. Health and Social Services expenditures, which include spending for medical assistance, children and family services, the operation of mental health and developmentally disabled facilities and other related services, totaled \$10.643 billion in fiscal year 2016 accounting for 34.0% of total General Funds expenditures. Transfers out of \$4.576 billion from the General Funds primarily supported local governments and debt service payments on bonds issued. Spending for Public Protection and Justice of \$1.749 billion included funding for the operation of prisons, courts, and law enforcement. Other areas of spending included General Government (\$1.879 billion) as well as \$82 million for such things as employment and economic development, environmental assistance, refunds, and transportation related items.



How the Fiscal Year 2016 Lottery Dollar Was Spent



According to the records of the State Comptroller, Illinois lottery revenues deposited into the State Treasury totaled over \$1.308 billion in fiscal year 2016. Of this total, \$1.304 billion was deposited into the State Lottery Fund while \$3.3 million from special instant games was deposited into five separate funds. Total Illinois State Lottery Fund expenditures of \$1.219 billion in fiscal year 2016 included \$677 million (55.5%) in transfers to the Common School Fund for education, \$305 million (25.0%) for prizes, and \$237 million (19.5%) for operational expenses of the lottery. The largest component of operational expenditures was \$120 million for expenses of developing and promoting lottery games.

Payment totals match the Comptroller's receipts. Totals may not equal individual components due to rounding.

For more information on how your money is being spent, call (217)782-6000 or (312)814-2451 or go to www.illinoiscomptroller.com.

For Tax Assistance



→ Visit our website for faster, easier service - 24 hours a day, 7 days a week.

- Learn about our electronic filing and payment options and get your IL-PIN
- Get your 1099-G amount
- Check your estimated payments
- Check your refund status
- Get information about a notice or a bill
- Get answers to frequently asked questions
- Find a tax professional in your area
- Change your address
- Get information about Illinois Use Tax and Illinois Cigarette Use Tax you may owe

Phone — Call 1 800 732-8866 or 217 782-3336

- to speak with our staff . . . **Business hours:** 8:00 a.m. to 5:00 p.m. Monday through Friday
Extended telephone hours for 2016 filing season:
April 10 - April 14, 2017 8:00 a.m. - 5:30 p.m.
April 17 and April 18, 2017 7:30 a.m. - 6:00 p.m.
- for automated tax assistance . . . **24 hours a day, 7 days a week**

The number for our TDD (telecommunications device for the deaf) is **1 800 544-5304**.

Walk-in —

Business hours for the Springfield office are 8:00 a.m. to 5:00 p.m. Monday through Friday.

Springfield, IL — Willard Ice Building — 1 800 732-8866 or 217 782-3336
101 West Jefferson Street — 62702

Business hours for the following are 8:30 a.m. to 5:00 p.m. Monday through Friday.

Chicago — James R. Thompson Center — 1 800 732-8866
100 West Randolph Street — Concourse Level — 60601

Des Plaines — Maine North Regional Building — 847 294-4200
9511 West Harrison Street — 60016

Fairview Heights — 618 624-6773
15 Executive Drive — Suite 2 — 62208

Marion — 618 993-7650
2309 West Main Street — Suite 114 — 62959

Rockford — 815 987-5210
200 South Wyman Street — 61101

For Forms, Instructions, and Publications

- Visit our website at tax.illinois.gov.
- Write to Illinois Department of Revenue, P.O. Box 19010, Springfield, Illinois 62794-9010.
- During the filing season, Illinois forms are available at most libraries and at any taxpayer assistance office.

Other Assistance

- **For federal tax information** — Call the IRS at **1 800 829-1040** or visit their website at www.irs.gov.
- **For other free tax help for low-income and senior taxpayers** — Visit a free tax preparation assistance location. To locate a site near you, visit our website, call us, or, if you live in Chicago, call **311**.