



# Illinois Department of Revenue Schedule SA (IL-1040)

For fiscal-year filers with tax years ending  
on or after July 1, 2017 and on or before December 30, 2017.

# Specific Accounting Method of Computing Net Income for Individuals

Tax year ending

Month Year

Attach to Form IL-1040 as the  
first attachment.

## Step 1 — Personal Information

Your name as shown on Form IL-1040 \_\_\_\_\_

Your Social Security number \_\_\_\_\_

## Step 2 — Income

	A Pre-7/1/17 figures	B Post-6/30/17 figures
1 Federal adjusted gross income (IL-1040, Line 1)	_____	_____
2 Federally tax-exempt interest and dividend income (IL-1040, Line 2)	_____	_____
3 Other additions to income (IL-1040, Line 3)	_____	_____
4 Total income. Add Lines 1, 2, and 3. (IL-1040, Line 4)	_____	_____
5 Income from Social Security benefits and retirement plans if included in Line 1 (IL-1040, Line 5)	_____	_____
6 Illinois Income Tax overpayment included in federal Form 1040, Line 10 (IL-1040, Line 6)	_____	_____
7 Other subtractions to income (IL-1040, Line 7)	_____	_____
8 Total subtractions. Add Lines 5, 6, and 7. (IL-1040, Line 8)	_____	_____
9 Illinois base income. Subtract Line 8 from Line 4. (IL-1040, Line 9)	_____	_____
<b>Residents:</b> Skip Step 3 and enter the amounts from Line 9 on Step 4, Line 20.		
<b>Nonresidents and part-year residents:</b> Complete Step 3 and follow the instructions.	_____	_____

## Step 3 — Figure your apportionment factor (Nonresidents or part-year residents only)

10 Nonbusiness income or loss. See instructions.	_____	_____
11 Business income or loss from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	_____	_____
12 Add Lines 10 and 11.	_____	_____
13 Business income or loss. Subtract Line 12 from Line 9.	_____	_____
14 Enter the total sales everywhere. See instructions.	_____	_____
15 Enter the total sales inside Illinois. See instructions.	_____	_____
16 <b>Apportionment factor.</b> Divide Line 15 by Line 14 and carry to six decimal places.	_____	_____
17 Business income or loss apportionable to Illinois. Multiply Line 13 by Line 16, for each column.	_____	_____
18 Nonbusiness income or loss allocable to Illinois. See instructions.	_____	_____
19 Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.	_____	_____

## Step 4 — Net income and tax

20 <b>Net income or loss allocable to Illinois.</b> <b>Residents:</b> Enter the amounts from Line 9 of each column. (IL-1040, Line 9) <b>Nonresidents and part-year residents:</b> Add Lines 17, 18, and 19. (Schedule NR, Line 46)	_____	_____
21 <b>Exemption allowance.</b> See instructions.	_____	_____
22 <b>Net income.</b> Subtract Line 21 from Line 20. (IL-1040, Line 11 or Schedule NR, Line 51)	_____	_____
23 <b>If Column B, Line 22 is negative:</b> enter zero in Column B, Line 23, and enter in Column A, Line 23, the result of adding Column B, Line 22, plus Column A, Line 22. If Column A, Line 22, is also negative do not use this schedule. <b>If Column B, Line 22 is positive or zero:</b> enter Column A, Line 22, in Column A, Line 23, and enter Column B, Line 22, in Column B, Line 23. If Column A, Line 23, is negative or zero, do not use this schedule.	◆ _____	◆ _____
24 <b>Tax.</b> <b>Column A:</b> Multiply Line 23 by 3.75% (.0375). <b>Column B:</b> Multiply Line 23 by 4.95% (.0495).	_____	_____
25 Add Columns A and B, Line 24, and enter the total here and on your Form IL-1040, Line 13.	_____	_____

