Illinois Department of Revenue  
2019 Form IL-1040, Line 10a  
Exemption Allowance Chart

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Did you check either box on IL-1040, Step 1, Line C?</th>
<th>Base income from IL-1040, Line 9 or Schedule NR, Line 46</th>
<th>Exemption Amount — Enter this amount on IL-1040, Step 4, Line 10a:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single*</td>
<td>No</td>
<td><strong>any amount</strong></td>
<td>$2,275</td>
</tr>
<tr>
<td>Single*</td>
<td>Yes</td>
<td>$2,275 or below</td>
<td>$2,275</td>
</tr>
<tr>
<td>Single*</td>
<td>Yes</td>
<td>$2,276 or greater</td>
<td>$0</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>No</td>
<td><strong>any amount</strong></td>
<td>$4,550</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>Yes - only one</td>
<td>$2,275 or below</td>
<td>$4,550</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>Yes - only one</td>
<td>$2,276 or greater</td>
<td>$2,275</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>Yes - both</td>
<td>$4,550 or below</td>
<td>$4,550</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>Yes - both</td>
<td>$4,551 or greater</td>
<td>$0</td>
</tr>
</tbody>
</table>

*Single filing status includes Head of Household, Widowed, and Married filing separately.

**Subject to income exceptions: If your federal filing status is married filing jointly and your federal AGI is greater than $500,000, you are not entitled to an exemption allowance on Line 10. Enter “zero” on Line 10.

If your federal filing status is single, head of household, married filing separately, or widowed and your federal AGI is greater than $250,000, you are not entitled to an exemption allowance on Line 10. Enter “zero” on Line 10.