



## Illinois Department of Revenue

### Schedule CR Instructions for Federal Unemployment Exclusion

- **Full-year Illinois Resident receiving unemployment compensation from another state:**
  - Line 13: Unemployment compensation** In Column A, enter the full amount of unemployment compensation you received which is included on federal Form 1040 or 1040-SR, Schedule 1, Line 7. In Column B, include unemployment compensation you received from any state other than Illinois.
  
  - Line 15: Other income** In Column A include the full amount of your unemployment compensation exclusion as a negative amount (in parentheses) that you entered on federal Form 1040 or 1040-SR, Schedule 1, Line 8, as designated with "UCE." In Column B include the portion of unemployment compensation exclusion from the unemployment compensation that you received from another state as a negative amount (in parentheses). Enter "UCE" and a detailed description of each type of other income on the line provided or on an attached sheet.
  
- **Full-year Illinois Resident receiving unemployment compensation from Illinois:**
  - Line 13: Unemployment compensation** In Column A, enter the full amount of unemployment compensation you received which is included on federal Form 1040 or 1040-SR, Schedule 1, Line 7. In Column B, do not include any unemployment compensation you received from Illinois.
  
  - Line 15: Other income** In Column A include the full amount of your unemployment compensation exclusion as a negative amount (in parentheses) that you entered on federal Form 1040 or 1040-SR, Schedule 1, Line 8, as designated with "UCE." In Column B do not include the portion of unemployment compensation exclusion from the unemployment compensation that you received from Illinois.
  
- **Part-year Illinois Residents receiving unemployment compensation while you were an Illinois resident:**
  - Line 13: Unemployment compensation** In Column A, enter the full amount of unemployment compensation you received which is included on Schedule NR, Column B, Line 17. In Column B, include unemployment compensation you received from any state other than Illinois while you were an Illinois resident.
  
  - Line 15: Other income** In Column A include the full amount of your unemployment compensation exclusion as a negative amount (in parentheses) that you entered on Schedule NR, Column B, Line 19, as designated with "UCE." In Column B include the portion of unemployment compensation exclusion from the unemployment compensation that you received from another state while you were an Illinois resident as a negative amount (in parentheses). Enter "UCE" and a detailed description of each type of other income on the line provided or on an attached sheet.