



Illinois Department of Revenue

Schedule NR Instructions for Federal Unemployment Exclusion

- **Part-year Illinois Residents receiving unemployment compensation while you were an Illinois resident:**

Line 17: Unemployment Compensation and Alaska Permanent Fund dividends In Column A, enter the full amount of unemployment compensation and Alaska Permanent Fund dividends you received which is included on federal Form 1040 or 1040- SR, Schedule 1, Line 7. In Column B, include the total amount of unemployment compensation from Column A you received while you were an Illinois resident and the total amount of unemployment compensation you received from the Illinois Department of Employment Security as a nonresident that you entered in Column A.

Line 19: Other income In addition to the amount entered per instructions, 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 Illinois, or another state while you were an Illinois resident, as a negative amount (in parentheses).

- **Part-year Illinois Residents receiving unemployment compensation while you were a non-Illinois resident:**

Line 17: Unemployment Compensation and Alaska Permanent Fund dividends In Column A, enter the full amount of unemployment compensation and Alaska Permanent Fund dividends you received which is included on federal Form 1040 or 1040- SR, Schedule 1, Line 7. In Column B, include the total amount of unemployment compensation from Column A you received while you were an Illinois resident and the total amount of unemployment compensation you received from the Illinois Department of Employment Security as a nonresident that you entered in Column A.

Line 19: Other income In addition to the amount entered per instructions, 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 Illinois, or another state while you were an Illinois resident, as a negative amount (in parentheses).

- **Illinois Non-Residents:**

Line 17: Unemployment Compensation and Alaska Permanent Fund dividends In Column A, enter the full amount of unemployment compensation from federal Form 1040 or 1040- SR, Schedule 1, Line 7. In Column B, enter the total amount of unemployment

compensation you received from the Illinois Department of Employment Security. As a nonresident, your Alaska Permanent Fund dividends are not taxed by Illinois.

Line 19: Other income In addition to the amount entered per instructions, 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 Illinois Department of Employment Security as a negative amount (in parentheses).