



Illinois Department of Revenue

2024 Schedule IL-E/EITC Illinois Exemption and Earned Income Tax Credit

Attach to your Form IL-1040.

Check if attaching to Amended Form IL-1040-X.

IL Attachment No. 30

Read this information first

Complete this schedule only if you are claiming

- · dependents (Step 2) or
- the Illinois Earned Income Tax Credit (EITC) (Step 3 and 4) and Child Tax credit (Step 5).

New! If you qualify for the Illinois EITC and have at least one child that is your dependent and under the age of 12 years old, you qualify for the Illinois Child Tax Credit.

Taxpayers who did not qualify for the federal EITC or qualified for a smaller amount, but did meet federal income guidelines, qualify for the Illinois EITC if the taxpayer is filing

· with an Individual Taxpayer Identification Number (ITIN), or

Step 1: Provide the following information

 without a qualifying child and is at least age 18 or older (including taxpayers over age 65).

The Illinois Expanded EITC Worksheet on Page 3 determines the federal EITC calculation on which the Illinois EITC amount is figured.

Note: The total amount of Illinois EITC and Child Tax Credit may exceed the amount of tax.

Attach: If claiming the Illinois EITC, you must attach a copy of pages 1 and 2 of your federal Form 1040 or 1040-SR to this schedule.

Warning: If you fraudulently claim the EITC, you may not be allowed to claim the credit for up to ten years. You also may have to pay penalties.

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dent informa							
each person you are Dependent inform	claiming as a depe	endent. <i>Note:</i> I	f you are claim	ing more	than ten	dependen	nts, compl
pendent's last name	Social Security number or Individual Taxpayer Identification number	Dependent's relationship to you	Dependent's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you	Eligible for Earned Income Credit
		pendent's last name Social Security number or Individual Taxpayer Identification	pendent's last name Social Security number or Individual Taxpayer Identification Dependent's relationship to you	Dependent's last name Social Security number or Individual Taxpayer Identification Social Security number or to you Dependent's relationship to you (mm/dd/yyyy)	Dependent's last name Social Security number or Individual Taxpayer Identification	Dependent's last name Social Security number or Individual Taxpayer Identification	Dependent's last name Social Security number or Individual Taxpayer Identification Social Security number or Individual Taxpayer Identification To you Dependent's date of birth (mm/dd/yyyy) Dependent's date of birth (mm/dd/yyyy) Full time student disability Number of months living with you

Continue to Page 2 to calculate Illinois Earned Income Tax Credit





Illinois Earned Income Tax Credit

Complete this section only if you qualify for the Illinois EITC. Even if you did not qualify for the federal EITC, you may be able to qualify for the Illinois EITC. See instructions to find out if you qualify. Note: Only complete the table in Step 3 if you are claiming a qualifying child not included in Step 2. Attach: a copy of federal Form 1040 or 1040-SR, Pages 1 and 2.

Remember: Intentionally submitting false information is a crime under Section 1301 of the Illinois Income Tax Act.

Step 3: Qualifying Child Information

Complete the table for qualifying children that are **not** included in Step 2.

	Child's first name	Child's last name	Social Security number or Individual Taxpayer Identification number	Child's relationship to you	Child's date of birth (mm/dd/yyyy)	Full time student	Person with disability	Number of months living with you	
						$\vdash \overline{\Box}$			
1 En	ter your wages, salarie	es and tips from your fede	ral Form 1040 or 104	0-SR, Line 1z.		• 1			.00
2 En	ter your business inc	ome or (loss) from your	r federal Form 1040	or 1040-SR, Sc	chedule 1, Line 3	. • 2			.00
3 If y	ou are filing your 202	4 federal return as marr	ried filing jointly but a	are filing your 20	24 Illinois				
	•	separately, enter your fee		income (AGI) fr	om your	A -			
		eral Form 1040 or 1040-				◆ 3			.00
3a It ∖	you entered an amou	ınt on Line 3, enter your	r spouse's Social Se	ecurity number f	rom your	A 0			
ms	erried filing jointly fed	eral return				— — ∹a	١ .		
	arried filing jointly fed		Wage and Tax State	ement Box 132		▼ 3a	Yes T		— — - I
		eral return. box marked on your W-2	2, Wage and Tax State	ement, Box 13?		◆ 3a ◆ 4	Yes C		
4 Is t	he statutory employee			ement, Box 13?		◆ 3a ◆ 4	Yes	No 🗆	
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Illinois Child Tax Credit

Step 5: Figure your Illinois Child Tax Credit - If you qualify for the Illinois EITC and have at least one child that is your dependent and under the age of 12 years old, you qualify for the Illinois Child Tax Credit. Complete this step only if you meet the requirements to claim the credit.

10 Check the box if you have at least one child that is your dependent, and under the age of 12 years old as of the last day of 2024.	♦ 10 □	
11 Enter the amount of your Illinois Earned Income Tax Credit from Line 9.	◆ 11	.00
12 Multiply the amount on Line 11 by 20% (0.2). This is your Illinois Child Tax Credit .		
Enter the total here and on Form IL-1040, Line 30.	→ ♦ 12	.00
Enter the total hore and on Form IE 1040, Ellio 00.		
Illinoia Evnandad EITC Warkshoot		
Illinois Expanded EITC Worksheet - Complete only if you checked any of t	the boxes in Step 4, Line 5.	
Part 1 Your Earned Income - See instructions.		
1 Enter the amount from federal Form 1040 or 1040-SR, Line 1z.	• 1	
2 Enter the amount from Line 1 that is from medicaid waiver payments that you don't		
choose to include in earned income (federal Form 1040 or 1040-SR, Line 1d).	♦ ₂	
3 Subtract Line 2 from Line 1 and enter the result.	3	
4 Enter all of your nontaxable combat pay from federal Form 1040 or 1040-SR, Line 1i, if you		
elect to include it in earned income.	4	
5 Add Lines 3 and 4 and enter the result. If you were not self-employed and did not have to file federal Schedule SE, go to Line 15. Otherwise, continue to Line 6.	5	
	-	
Part 2 Self-Employed, Members of the Clergy, and People With Church Employee I		
6 Enter the amount from federal Schedule SE, Part I, Line 3.	6	
7 Enter the amount from federal Schedule SE, Part I, Line 4b and Line 5a.	♦ 7	
8 Add Lines 6 and 7 and enter the result.		
9 Enter the amount from federal Schedule SE, Part I, Line 13.	• 9	
10 Subtract Line 9 from Line 8 and enter the result.	10	
Part 3 Self-Employed NOT Required to File Federal Schedule SE and Statutory Em	ployees Filing Federal	Schedule C
11 Enter any net farm profit or (loss) from federal Schedule F, Line 34; and from farm		
partnerships, federal Schedule K-1 (federal Form 1065), Box 14, Code A.	♦ 11	
12 Enter any net profit or (loss) from federal Schedule C, Line 31; and	•	
federal Schedule K-1 (federal Form 1065), Box 14, Code A (other than farming).	1 2	
13 Enter the amount from federal Schedule C, Line 1, that you are filing as a statutory employee.	1 3	
Part 4 Total Earned Income		
14 Add Lines 10, 11, 12, and 13 and enter the total.	14	
15 Add Lines 5 and 14 and enter the total. If Line 14 is blank, enter the amount from Line 5. If the	total is	
zero or negative, enter "0" zero.	15	

Continue Illinois Expanded EITC Worksheet calculation on Page 4.





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23 .

Illinois Expanded EITC Worksheet - continued.

Part 5 Do You Qualify?

16 Is the amount on Line 15 less than the amount in Table 1 (below) for your filing status and number of qualifying children?

◆ 16 Yes [No 🗌
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If yes, continue to Part 6. If No, STOP; you do not qualify for the Illinois EITC.

Table 1 Federal EITC Income Limits

Qualifying Children Claimed	Filing as Single, Head of Household, or Widowed	Filing as Married Filing Jointly
Zero	\$18,591	\$25,511
One	\$49,084	\$56,004
Two	\$55,768	\$62,688
Three	\$59,899	\$66,819

Part 6 Your Federal EITC Calculation

- 17 Enter your total earned income from Part 1, Line 15.
- **18** Look up the amount on Line 17 in the 2024 federal Form 1040 Instructions for Line 27, EIC Table, to find the credit amount. Be sure you use the correct column for your filing status and the correct number of qualifying children. Enter the credit amount here.
- 19 Enter the amount from federal Form 1040 or 1040-SR, Line 11 (AGI).
- **20** Are the amounts on Lines 17 and 19 the same? If **Yes**, skip Lines 21 and 22, and enter the amount from Line 18 on Line 23. If **No**, go to Line 21.
- 21 If you have:
 - No qualifying children, is the amount on Line 19 less than \$10,330 (\$17,250 if married filing jointly)
 - 1 or more qualifying children, is the amount on Line 19 less than \$22,720 (\$29,640 if married filing jointly)?
- 22 If Line 21 is Yes, leave Line 22 blank and enter the amount from Line 18 on Line 23. If Line 21 is No, look up the amount on Line 19 in the 2024 federal Form 1040 Instructions for Line 27, EIC Table, to find the credit amount. Be sure you use the correct column for your filing status and the correct number of qualifying children. Enter the credit amount here.
- 23 If you have an amount on Line 22, compare the amounts on Lines 18 and 22, and enter the smaller amount. This is your federal EITC calculation. Enter this amount on Page 2, Step 4, Line 6.

♦ 18 .			
19 . • 20	Yes	No	
)? ♦ 21	Yes	No	
•, • <u>• 22</u> .			