



Illinois Department of Revenue 2008 Form IL-1040-X

Amended Individual Income Tax Return or for fiscal year ending ___ / 0 9

REV 11

Step 1: Personal information

Do not write above this line.

A Print or type your current Social Security number(s), name(s), and address.

Your Social Security number

Spouse's Social Security number

Your first name and initial

Spouse's first name (and last name - only if different)

Your last name

Mailing address

City

State

ZIP

B If your Social Security number(s), name(s), or address listed above are different from your previously filed return, check the box.

C Filing Status: Single or head of household Married filing jointly Married filing separately Widowed

D Residency: Resident Nonresident Part-year resident

E Check the box that identifies why you are making this change. **** Attach a copy of your federal finalization.** (See instructions.)

**Federal change accepted on ___ / ___ / ___ **NOL accepted on ___ / ___ / ___ State change

Step 2: Reason for filing

STOP If you are changing your Illinois return due to a change to your federal return, **do not file** this form until you receive notification that the IRS has accepted the changes. See "How long do I have to correct or amend my return?" in the Form IL-1040-X instructions.

F For the tax year you are amending, on what date did you file your original Form IL-1040 or your latest Form IL-1040-X? ___ / ___ / ___

G Did you file a U.S. Form 1040X? yes no

If you filed a U.S. Form 1040X, you must attach to this form

- a copy of your U.S. Form 1040X, **and**
- a copy of the notification you received from the Internal Revenue Service (IRS) stating that they accepted the changes shown on your U.S. Form 1040X; e.g., a refund check, "Statement of Account," agreement, or judgment. You must write the date the IRS notified you (not the date you filed your U.S. 1040X) in the appropriate space in Step 1, Line E. Failure to provide this date could result in an assessment of a late-payment penalty.

H Explain, in detail, the reason(s) for filing this amended return. Attach a separate sheet if necessary.

Step 3: Financial information (Line numbers may not match your original return.)

Corrected Figures

Income	1 Federal adjusted gross income		1	_____
	2 Federally tax-exempt interest and dividend income		2	_____
	3 Other additions (attach Schedule M with amended figures)		3	_____
	4 Total income. Add Lines 1 through 3.		4	_____
Subtractions	5 Federally taxed Social Security and federally taxed retirement plan income		5	_____
	6 Illinois Income Tax overpayment included in U.S. 1040, Line 10 (attach U.S. 1040, page 1)		6	_____
	7 Other subtractions (attach Schedule M with amended figures)		7	_____
	8 Total subtractions - Add Lines 5 through 7.		8	_____
	9 Illinois base income. Subtract Line 8 from Line 4.		9	_____
Exemptions	10 Number of exemptions: a yourself and your dependents (as corrected) _____ X \$2000		10a	_____
	b 65 years or older or legally blind (as corrected) _____ X \$1000		10b	_____
	c Add Lines 10a and 10b. This is your exemption allowance.		10c	_____
Net Income	11 Residents only: Net income. Subtract Line 10c from Line 9.		11	_____
	12 Nonresidents and part-year residents only: Write your Illinois base income from Schedule NR. (attach Schedule NR with amended figures)	12		_____
Total Tax	13 Residents: Multiply Line 11 by 3% (.03). Nonresidents and part-year residents: Write the tax before recapture of investment credits from Schedule NR.	13		_____
	14 Recapture of investment tax credits. Attach Schedule 4255.	14		_____
	15 Total Tax. Add Lines 13 and 14.	15		_____

Staple W-2 and 1099 forms here.

Staple your check here.



Step 3 (Continued)

Corrected Figures

16 Total tax amount from Page 1, Line 15. 16 _____|____

Nonrefundable Credits	17 Credit from Schedule CR (attach Schedule CR with amended figures)	17 _____ ____
	18 Property tax and K-12 education expense credit from Schedule ICR (attach Schedule ICR with amended figures)	18 _____ ____
	19 Credit from Schedule 1299-C (attach Schedule 1299-C with amended figures)	19 _____ ____
	20 Nonrefundable credits. Add Lines 17 through 19.	20 _____ ____
	21 Tax after nonrefundable credits. Subtract Line 20 from Line 16.	21 _____ ____

Previous Overpayments	22 Total of all previous overpayments, refunds, or credit carryforward (whether or not you received it), and original contributions. (See instructions)	22 _____ ____
	23 Tax after previous overpayments. Add Line 21 and 22.	23 _____ ____

Payments and Refundable Credit	24 Illinois Income Tax withheld (See instructions.)	24 _____ ____
	25 Estimated payments (IL-1040-ES, IL-505-I, and prior year credit)	25 _____ ____
	26 Pass-through entity payments - nonresident and part-year residents only (attach Schedule K-1-P or K-1-T)	26 _____ ____
	27 Earned income credit from Schedule ICR (attach Schedule ICR with amended figures)	27 _____ ____
	28 Amount of tax paid with original return plus additional tax paid after it was filed. (See instructions)	28 _____ ____
	29 Total payments and refundable credit. Add Lines 24 through 28.	29 _____ ____

Step 4: Refund or Balance Due

Refund or Balance Due	30 Overpayment. If Line 23 is less than Line 29, subtract Line 23 from Line 29.	30 _____ ____
	31 Underpayment. If Line 23 is greater than Line 29, subtract Line 29 from Line 23.	31 _____ ____
	32 Penalty and interest. (See instructions) _____ ____ + _____ ____ = <div style="display: flex; justify-content: space-around; font-size: small;"> Penalty amount Interest amount </div>	32 _____ ____
	33 If Line 30 is greater than Line 32, subtract Line 32 from Line 30. This is your refund .	33 _____ ____
	34 If Line 30 is less than Line 32, subtract Line 30 from Line 32. or If you have an amount on Line 31, add Lines 31 and 32. This is the amount you owe .	34 _____ ____

Step 5: Sign and Date

Sign and Date	Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.			
	Your signature	Date	Daytime phone number	Your spouse's signature
	Paid preparer's signature	Date	Preparer's phone number	Preparer's FEIN, SSN, or PTIN

Mail to: Illinois Department of Revenue, P.O. Box 19007, Springfield, IL 62794-9007



DR _____ ID _____ X3



Supporting Documents for Form IL-1040-X

Do not mail this page with your Form IL-1040-X.

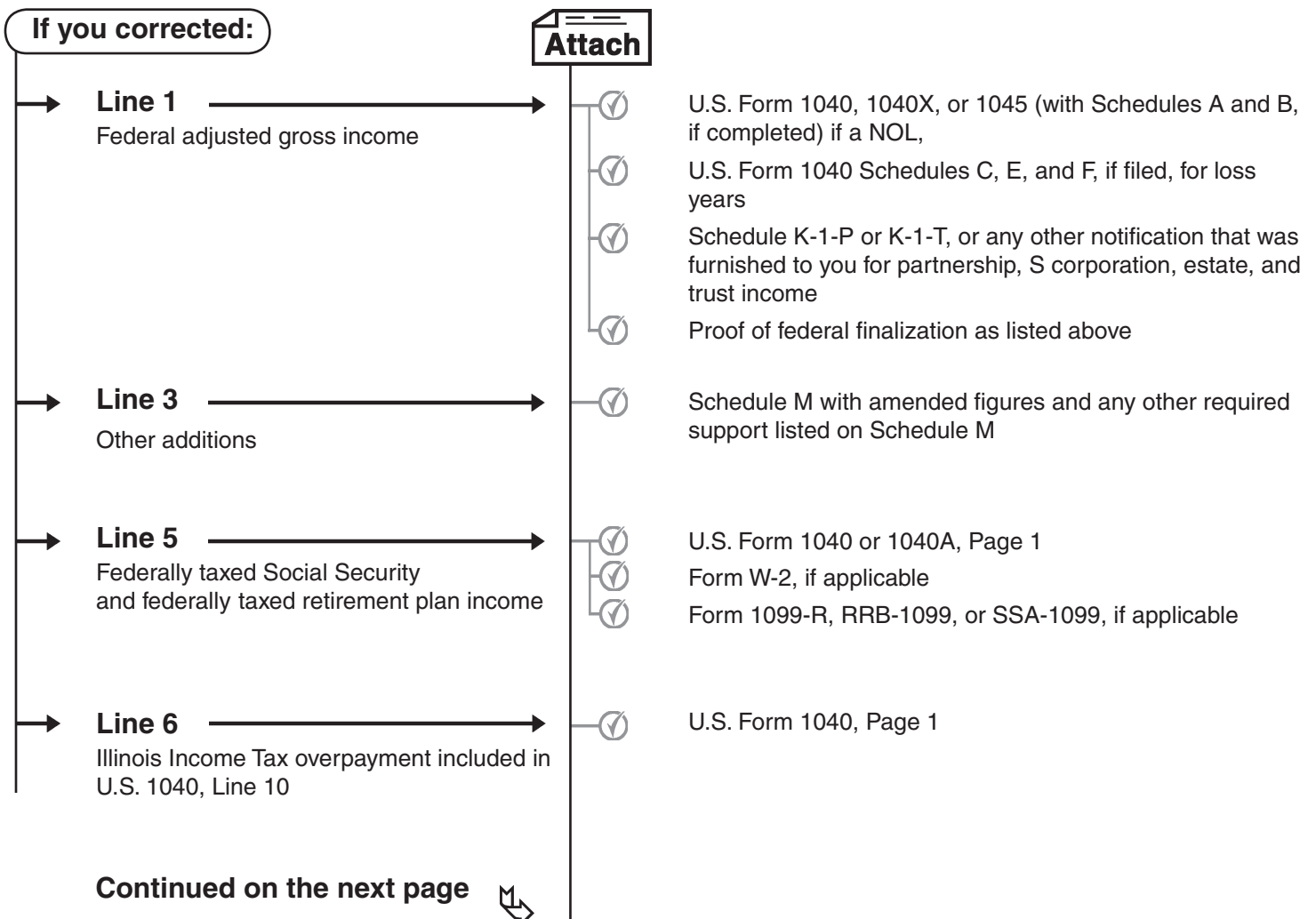
Federal Changes (including net operating loss (NOL) deductions)

- ◆ **If you file Form IL-1040-X because of a change to your federal return or because you are claiming an NOL carry-back deduction, you must**
 - wait to file this form until you receive a federal finalization notice from the Internal Revenue Service (IRS) stating that they have accepted your change either by paying a refund or by final assessment, agreement, or judgment. You must write the date the IRS notified you (not the date you filed your U.S. Form 1040X) in the appropriate space in Step 1, Line E. Failure to provide this date could result in an assessment of a late-payment penalty.
 - attach proof of federal finalization to your Form IL-1040-X.
- ◆ **Acceptable proof of federal finalization includes** a copy of the notification you received from the IRS that they accepted your changes; *e.g.*, a refund check, "Statement of Account," agreement, or judgment, **and**
 - a copy of your U.S. Form 1040X, if filed, **or**
 - a complete copy of your U.S. Form 1045, Application for Tentative Refund, including all pages of Schedules A and B, along with a copy of your refund check, if you filed your federal amended return due to a NOL.

If you do not have a copy of this notification, please contact the IRS at 1 800 829-0922 to request a record of your account.

Line Changes

- Attach the proper supporting documents, listed below, to your return.
- If you changed any of the lines identified below and do not attach the required supporting documents to your return, **we may partially or totally deny your claim.**





Supporting Documents for Form IL-1040-X (Continued)

Do not mail this page with your Form IL-1040-X.

If you corrected:	Attach
→ Line 7 → Other subtractions	✓ Schedule M with amended figures and any other required support listed on Schedule M
→ Line 10 → Exemption allowance	✓ U. S. Form 1040X ✓ Proof of federal finalization as shown above
→ Line 12 → Nonresidents and part-year residents	✓ Schedule NR with amended figures
→ Line 17 → Credit for tax paid to other states	✓ Schedule CR with amended figures ✓ Out-of-state returns, schedules, and attachments and W-2 forms to support any local taxes paid
→ Line 18 → Property tax and K-12 education expense credit from Schedule ICR	✓ Schedule ICR with amended figures and any other required support listed on Schedule ICR ✓ Receipts for home school expenses
→ Line 19 → Schedule 1299-C Credits	✓ Schedule 1299-C with amended figures
→ Line 24 → Illinois Income Tax withheld	✓ All W-2 and 1099 forms, Form IL-4852, or letter, on company letterhead, from employer ✓ IL-1023-C
→ Line 26 → Pass-through entity payments	✓ Schedule K-1-P or K-1-T with amended figures
→ Line 27 → Earned Income Credit	✓ U.S. Form 1040X, if changing federal EIC ✓ Proof of federal finalization