## Illinois Department of Revenue

## Step 1: Personal information

Do not write above this line.
A Print or type your current Social Security number(s), name(s), and address.
$\overline{\text { Your Social Security number }}$
$\qquad$
$\qquad$ -


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

| Mailing address | Apt. number | City | State | ZIP or Postal Code | Foreign Nation, if not U.S.A. |
| :--- | :--- | :--- | :--- | :--- | :--- |

B $\square$ 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: $\square$ Single or head of household $\quad \square$ Married filing jointly $\quad \square$ Married filing separately $\square$ Widowed
D Residency: $\square$ Resident $\square$ Nonresident $\square$ Part-year resident
E Check the box that identifies why you are making this change. ** Attach a copy of your federal finalization. (see instructions) $\square{ }^{* *}$ Federal change accepted on $\frac{{ }^{\prime}}{\text { Month }} \frac{1}{\text { Day }}{ }^{\prime} \overline{\text { Year }} \quad \square$ **NOL accepted on $\overline{\text { Month }}{ }^{\prime} \overline{\text { Day }}{ }^{\prime} \frac{\square}{\text { Year }} \quad \square$ State change

## Step 2: Reason for filing

If you are changing your Illinois return due to a change to your federal return that resulted in an overpayment, do not file this form until you receive notification that the Internal Revenue Service (IRS) has accepted the changes. See "How long do I have to correct or amend my return?" in the instructions.
 $\qquad$ 1 1 G Did you file a U.S. Form 1040X? If "yes," you must attach a copy to this form. $\square$ yes no
If your U.S. Form 1040X resulted in

- an overpayment, you must also attach a copy of the notification you received from the Internal Revenue Service (IRS) stating they accepted the changes shown on your U.S. Form 1040X (e.g., a refund check, "Statement of Account," agreement, or judgment), and 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.
- an amount due, write the date you filed your U.S. Form 1040X and paid the tax due 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.)

## 1 Federal adjusted gross income

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

## Corrected Figures

2 $\qquad$
3
4
$4 \longrightarrow \quad 00$
$5 \longrightarrow .00$
$6 \longrightarrow .00$
7

8

11


## Step 3 (Continued)

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
19 Credit from Schedule 1299-C (attach Schedule 1299-C with amended figures)
20 Nonrefundable credits. Add Lines 17 through 19.
21 Tax after nonrefundable credits. Subtract Line 20 from Line 16.
20
21
22 Total of all previous overpayments, refunds, or credit carryforward (whether or not you received it), original contributions, and use tax reported on your original return. (see instructions) 22 . 00
23 Tax after previous overpayments and use tax. Add Line 21 and 22.
23
24 Illinois Income Tax withheld (see instructions)
24 $\qquad$
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 though 28.
29

## Step 4: Refund or Balance Due

30 Overpayment. If Line 23 is less than Line 29, subtract Line 23 from Line 29. $\qquad$
31 Underpayment. If Line 23 is greater than Line 29, subtract Line 29 from Line 23.
31

32 $\qquad$
Penalty amount
$.00+$ $\qquad$ $.00=$ Interest amount
33 If Line 30 is greater than Line 32, subtract Line 32 from Line 30. This is your refund.
33 $\qquad$
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

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 |
| :--- | :--- |
| Paid preparer's signature | Date |

$\qquad$

| Your spouse's signature | Date |
| :--- | :--- |
| Preparer's FEIN, SSN, or PTIN |  |

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

## Supporting Documents for Form IL-1040-X <br> 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 you filed a U.S. Form 1040X that resulted in

- an overpayment or because you are claiming an NOL carryback deduction, you must wait to file this form until you receive a federal finalization notice from the IRS stating that they have accepted your change either by paying a refund or by final assessment, agreement, or judgment. 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, and attach proof of federal finalization as listed below.
- a balance due, you must attach a copy of your U.S. Form 1040X as proof of federal finalization. Write the date you filed your U.S. Form 1040X and paid the tax due in the appropriate space in Step 1, Line E. Failure to provide this date could result in an assessment of a late-payment penalty.
Proof of federal finalization for U.S. 1040X overpayments and NOL carryback deductions 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 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.

Proof of federal finalization for U.S. 1040X underpayments is a copy of your U.S. Form 1040X.
Note If you do not have proof of federal finalization, contact the IRS at $1800829-0922$ 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.

U.S. Form 1040, 1040X, or 1045 (with any Schedules A and B ) if a NOL.
Note: If your NOL may be carried to any later taxable year, you must complete and attach U.S. 1045 Schedule B, even if you did not file a U.S. 1045 for this year.
U.S. Form 1040 Schedules C, E, and F, if filed, for loss years
Schedule K-1-P or K-1-T, or any other notification that was furnished to you for partnership, S corporation, estate, and trust income
Proof of federal finalization

Schedule M with amended figures and any other required support listed on Schedule M
U.S. Form 1040 or 1040A, Page 1

Form W-2, if applicable
Form 1099-R, RRB-1099, or SSA-1099, if applicable
U.S. Form 1040, Page 1

## Supporting Documents for Form IL-1040-X (Continued) Do not mail this page with your Form IL-1040-X.



Schedule M with amended figures and any other required support listed on Schedule M

## U. S. Form 1040X

Proof of federal finalization

Schedule NR with amended figures

Schedule CR with amended figures

Schedule ICR with amended figures and any other required support listed on Schedule ICR
Receipts for home school expenses

Schedule 1299-C with amended figures

All W-2 and 1099 forms, Form IL-4852, or letter, on company letterhead, from employer

Schedule K-1-P or K-1-T with amended figures IL-1023-C

Schedule ICR with amended figures
U.S. Form 1040X, if changing federal EIC

Proof of federal finalization

