



General Information

Should I file Form IL-1040-X?

You should file Form IL-1040-X, Amended Individual Income Tax Return, if you need to change a previously filed Form IL-1040, Individual Income Tax Return, due to a change that affects items used to figure your Illinois net income or credits.

Your change can occur from a state change or a federal change, *i.e.*,

- ☐ an amendment of your federal income tax return,
- ☐ an adjustment made by the Internal Revenue Service (IRS), or
- ☐ any other recomputation or redetermination.

You should file Form IL-1040-X **only** after you have filed a processable Illinois Income Tax return. You must file a separate Form IL-1040-X for each tax year you wish to change. Do not file another Form IL-1040 with “amended” figures to change your originally filed Form IL-1040.

Note: Do not file Form IL-1040-X if you are only changing your name, address, or Social Security number. Instead, forward this information to the address provided under “What if I need additional assistance?” or update your information electronically on our account management program at mytax.illinois.gov.

Which revision of Form IL-1040-X should I use?

To amend, use the Form IL-1040-X for the year you are amending. If you are amending your Form IL-1040 for 2007 or earlier, you must use the 10/08 revision of Form IL-1040-X (for 2007 and earlier tax years).

How long do I have to amend my return?

The amount of time you have to amend your return depends on whether your Form IL-1040-X is being filed due to a state change or a federal change.

State change only – If your change decreases the tax due to Illinois and you want a refund, you must file an amended return (claim for refund) within

- ☐ three years after the extended due date,
- ☐ three years after the date your original return was filed, or
- ☐ one year after the date your Illinois tax was paid, whichever is latest.

Note: The refund allowed on a claim filed within three years after the original return was filed is limited to the total of all payments made within three years and six months prior to the filing of the refund claim.

If your change increases the tax you owe to Illinois, you should file a Form IL-1040-X and pay the tax, penalty, and interest as soon as you realize that it is owed.

Federal change (including NOLs and net section 1256 contracts losses) – If your federal change decreases your Illinois tax, and you want a refund, you must file an amended return (claim for refund) within two years plus 120 days of federal finalization.

Note: If your federal change resulted in an overpayment or if you claimed a net operating loss (NOL) carryback, you should **not file this form** until you receive a federal finalization notification from the IRS stating that they have accepted your change either by paying a refund or by final assessment, agreement, or judgment.

If your federal change increases your Illinois tax, you must file a Form IL-1040-X and pay any additional tax within 120 days of the federal finalization date (the date you filed your federal Form 1040-X and paid the tax due), or you may be assessed a late-payment penalty.

Note: If you are reporting an administrative adjustment request (AAR), file an amended return for the tax year being adjusted and attach federal form 8978 to support the federal changes. **Only include amounts under an AAR election for the tax year being adjusted, not the year the federal return contained the AAR.**

Note: Any Form IL-1040-X filed prior to the automatic extension date will be considered a “corrected” rather than an amended return and any penalties and interest may be refigured.

In most cases, if you file an amended return after the extended due date, any penalty for late payment of estimated tax will remain as originally assessed.

You must file Form IL-1040-X, along with proper supporting documentation, for both corrected and amended returns.

Note: If your amended return is filed incorrectly and additional liability is due, we must issue you a notice of deficiency within two years from the date you filed Form IL-1040-X. If you fail to file an amended return when required, we may issue you a notice of deficiency at any time.

Note: If an amended return claiming a credit or refund is filed within six months of the expiration of the statute of limitations, the statute of limitations will automatically be extended an additional six months for issuing an assessment of additional tax due.

What if I have a net operating loss (NOL) deduction or net Internal Revenue Service (IRS) section 1256 contracts loss?

In general, Illinois allows you to take the same NOL carryback or carryforward deduction or net IRS section 1256 contracts loss carryback allowed on your federal income tax return. A carryback deduction is a “federal change” that reduces your federal adjusted gross income (AGI) on Step 2, Line 1. For either an NOL or net IRS section 1256 contract loss carryback, check the box marked “NOL” on Step 11, Line A, and indicate the date the IRS accepted your carryback deduction. This will usually be the date on which the IRS issued your refund check. You must file Form IL-1040-X within 2 years plus 120 days after that date to be eligible to receive a refund.

Illinois does not allow you to deduct the same NOL twice. To prevent a double deduction of your NOL when you have any NOL remaining to carry to a later year, your deduction for a tax year cannot be greater than the federal NOL available for deduction in that year minus the federal NOL available to carry to later years. This is the lesser of the loss available in the year or the amount reported as “modified taxable income” on federal Form 1045, Application for Tentative Refund, Schedule B, Line 9.

For an NOL carryback, attach a copy of your federal Form 1045 Schedule B.

If you are a resident in the year you are allowed a federal NOL deduction, Illinois allows you to deduct the entire amount even if you were not a resident in the year the loss occurred. If you are a nonresident or part-year resident in the year you are allowed the federal NOL deduction, see the instructions for Step 3, Line 19, of Illinois Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax.

Example: In tax year 2025, Paul Taxpayer, a nonresident individual, has \$20,000 in federal net losses from Partnership A and \$180,000 in net losses from Partnership B. He has \$100,000 in income from other sources, so his AGI for 2025 is a net operating loss of \$100,000. Federally, Paul Taxpayer carries the entire \$100,000 loss back to 2023.

Ten percent of the \$100,000 net operating loss deduction for 2023 is attributable to Partnership A (Partnership A’s \$20,000 loss in 2023 is divided by the \$200,000 in total losses incurred from partnerships in 2023) and 90 percent of the net operating loss deduction is attributable to Partnership B. See the Schedule NR Instructions for Step 3, Line 19, to determine the amount of each partnership’s net operating loss deduction amount that is allocated or apportioned to Illinois.

For a net IRS section 1256 contracts loss carryback, your deduction for a tax year cannot be greater than the loss amount on Line 1 of the federal form 6781 for the carryback year, and the allowable loss amount

cannot be greater than the gain listed on Line 1 of federal form 6781 for the carryback year. For a net section 1256 contracts loss carryback, attach a copy of your federal Form 6781, Gains and Losses From Section 1256 Contracts and Straddles for the carryback year.

What should I attach to Form IL-1040-X when claiming an NOL or IRS net section 1256 contracts loss?

In order to support a refund claimed as a result of a finalized federal NOL or IRS net section 1256 contracts loss carryback, you must attach the following information:

- ☐ a copy of your federal Form 1040-X, Amended U.S. Individual Income Tax Return, or federal Form 1045, and
- ☐ a copy of any refund check and any other notification you received from the IRS indicating acceptance of the changes shown on your federal Form 1040-X or federal Form 1045, and
- ☐ a copy of your federal Form 1045 Schedule B for an NOL carryback (or pro forma if this was not filed federally), or
- ☐ a copy of your federal Form 6781 for a IRS net section 1256 contracts loss carryback.

Note: For an NOL carryback, you must complete and attach federal Form 1045 Schedule B, even if you did not file a federal Form 1045 for this year.

In addition, if you were a nonresident or part-year resident of Illinois in the carryback year, you must also attach

- ☐ copies of the federal Form 1040 or 1040-SR, Pages 1 and 2, and federal Schedules 1, C, E, and F filed for the **loss year**. Include supporting information that identifies the partnerships and S corporations (names and FEINs) whose losses are included in Schedules C, E, and F and the amount of loss incurred by each entity.
- ☐ copies of Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or other documentation for the **carryback year** for each partnership or S corporation through which you incurred an NOL in the loss year and that identifies each entity's apportionment formula for the carryback year.

If you fail to attach the required information to your Form IL-1040-X, your refund may be delayed or denied.

What is my exemption allowance?

You may generally claim a \$2,850 exemption for yourself and each of your dependents. The additional exemption allowance for taxpayers and their spouses who are 65 years of age or older or who are legally blind is \$1,000. See the Form IL-1040 Instructions for details.

Note: The standard exemption allowance may not be claimed in Step 4 if a taxpayer's federal AGI exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns.

What must I attach to my Form IL-1040-X?

If you are filing Form IL-1040-X because

- ☐ you filed a federal Form 1040-X to report a federal change other than an NOL carryback, you must include a copy of that form and proof of federal finalization.

If your federal change resulted in an overpayment, proof of federal finalization includes a copy of the notification you received from the IRS stating that they accepted the changes shown on your federal Form 1040-X; e.g., a refund check, "Statement of Account," agreement, or judgment.

If your federal change resulted in a balance due, proof of federal finalization includes a copy of your federal Form 1040-X and a copy of the check you sent to the IRS to pay the tax due.

If you do not have a copy of this notification, please contact the IRS to request a tax account transcript.

- ☐ of a change made by the IRS, you must include copies of all the federal examining officer's reports, including preliminary, revised, corrected, and superseding reports.
- ☐ of any other changes, see the instructions for Form IL-1040 and any schedules to see what to attach.

Note: If the change you are making requires a supporting schedule or form, you must attach it to your Form IL-1040-X. **Without proper attachments, we may partially or totally deny your claim.**

Note: Keep all state and federal forms with your tax records. You must send us additional information if we request it.

What if my claim is denied?

If we deny your refund claim by a written notice of denial, you may file a written protest within 60 days and request a hearing. If you do not hear from us within six months after you have filed your claim, you may file a written protest at any time and request a hearing.

What if I need additional forms or schedules?

If you need additional forms or schedules,

- visit our website at tax.illinois.gov or
- write to us at **Illinois Department of Revenue, P.O. Box 19010, Springfield, Illinois 62794-9010.**

What if I need additional assistance?

- ☐ Visit our website at tax.illinois.gov for assistance, forms or schedules.



- ☐ Write us at **Illinois Department of Revenue, P.O. Box 19001, Springfield, Illinois 62794-9001.**
- ☐ Call **1 800 732-8866** or **217 782-3336** (TTY, at **1 800 544-5304**).
- ☐ Visit a taxpayer assistance office - 8:00 a.m. to 5:00 p.m. (Springfield office) and 8:30 a.m. to 5:00 p.m. (all other offices), Monday through Friday.

Step-by-Step Instructions

Note: You must file a separate Form IL-1040-X for each year you are amending.

Step 1: Personal information

Line A – Enter your name(s), date(s) of birth (MM/DD/YYYY), Social Security number(s), current address, and email address. Include your Illinois county if you were an Illinois resident during the year.

Note: Do not redact SSN(s) as this can cause processing delays.

Line B – Check the box if your Social Security number(s), name(s), or address are different on this return than on any previously filed return. If your Social Security number is different on this return, include the Social Security number from your previously filed return in Line A.

Line C – Check the box to indicate your filing status. If your filing status is different from your previously filed return, explain your change in Step 11, Line D.

In general, most taxpayers should use the same filing status as on their federal return. However,

- ☐ if you are married, you filed a joint federal return, and you are an injured spouse (your spouse owes a liability, for which you are not responsible, to a government agency), you should file separate Illinois returns using the "married filing separately" filing status. If you choose to file a joint Illinois return, we may take the entire refund to pay your spouse's liability.

Note: If you did not make the election to file separately on your original Form IL-1040, you may file Form IL-1040-X to make this election only if the extended due date of the return has not

passed. If you made this election on your original Form IL-1040, you may file Form IL-1040-X to revoke this election only if the extended due date of the return has not passed. Once the election is made and the extended due date has passed, it is irrevocable for the tax year. Do not recalculate any items on your federal return. Instead, you must divide each item of income and deduction shown on your joint federal return between your separate Illinois returns following the Allocation Worksheet in the Form IL-1040 Instructions.

- ☐ if you filed a joint federal return and one spouse is a full-year Illinois resident and the other spouse is a part-year resident or nonresident (e.g., military personnel), and you elect to file a joint return, you will both be treated as residents. If you originally filed a joint return, but did not treat both yourself and your spouse as Illinois residents, you must correct that error by filing a joint Form IL-1040-X treating yourselves as Illinois residents. If you originally filed "married filing separately", you may elect to file a joint Illinois return. This election may be made by filing a joint Form IL-1040-X up until the extended due date of your return. After the extended due date of the return, the election is irrevocable. If you file separate IL-1040-X forms, do not recalculate any items on your federal return. Instead, you must divide each item of income and deduction shown on your joint federal return between your separate Illinois returns following the Allocation Worksheet in the Form IL-1040 Instructions. Any spouse filing as a nonresident or part-year resident must also attach a completed Schedule NR.

Line D – Check the corresponding box if someone else can claim you or your spouse as a dependent.

Line E – Check the corresponding box if you or your spouse were a nonresident or part-year resident of Illinois.

Steps 2 through 11

If you filed Schedule CR, Schedule NR, Schedule ICR, or Schedule IL-E/EITC, with your original Form IL-1040 or previously filed Form IL-1040-X, you must complete and attach corrected schedules to your Form IL-1040-X. For each change you make, you must provide an explanation in Step 11, Line D.

Step 2: Income – Lines 1 through 4

Line 1 – If your AGI is changing due to a federal change, you must attach proof of federal finalization.

Note: If you are changing Line 1 to take an NOL or net section 1256 contracts loss deduction, see "General Information" in these instructions for additional details.

Federal Administrative Adjustment Request ("AAR")

If you are a partner in a partnership that filed a federal AAR using IRS Form 8082 and the AAR changed the partnership's taxable income in the year being audited and the partnership elected to report this change in the current tax year federally, unlike the Federal AAR process your partnership will have to file an amended return for the year impacted by the audit and report revised replacement tax and nonresident withholding. You should be given a revised K-1-P and file an amended return to report the change in the tax year impacted by the audit to Illinois, and then exclude the change from your AGI on your current tax return.

Reporting Instructions: In Step 11, mark "federal change" and indicate in the explanation that this Form IL-1040-X is being filed due to an AAR on your partnership. **Attach-** Amended Schedule K-1 from partnership with the AAR.

Line 2 – If you are changing the amount on this line, see the Form IL-1040 Instructions.

Line 3 – You must provide an explanation in Step 11, Line D, if this is a change to your previously filed return.

Complete Schedule M, Other Additions and Subtractions for Individuals, and enter the total addition amount from Schedule M.

Step 3: Base Income – Lines 5 through 9

Any changes that you make to the subtractions on Lines 5 through 7 require corrected support for that line. You must also provide an explanation in Step 11, Line D, if this is a change to your previously filed return.

Line 5 – Enter the corrected amount of federally taxed Social Security and retirement income included in your AGI on Line 1 of your Form IL-1040-X. Attach federal Form 1040 or 1040-SR, Page 1 with amended figures and any W-2 and 1099 forms.

Line 6 – Enter the corrected amount of any Illinois Income Tax overpayment reported as income on your federal Form 1040 or 1040-SR, Schedule 1, Line 1. Do not include other states' refunds on this line. **Attach** federal Form 1040 or 1040-SR, Page 1, and Schedule 1 with amended figures.

Line 7 – If you claimed other subtractions from Schedule M on your previously filed return or if you are filing Form IL-1040-X because you qualified for a subtraction but did not previously claim it, you must correct or complete Schedule M and attach it to your Form IL-1040-X.

Lines 8 and 9 – Follow the instructions on the form.

Step 4: Exemptions – Line 10

Income Exceptions

- If your federal filing status is married filing jointly and your federal AGI is greater than \$500,000, you are not entitled to an exemption allowance on Line 10. Enter "zero" on Line 10.
- If your federal filing status is single, head of household, married filing separately, or widowed and your federal AGI on Line 1 is greater than \$250,000, you are not entitled to an exemption allowance on Line 10. Enter "zero" on Line 10.

Line 10a – See chart to figure your exemption amount for this line.

Filing Status	Did you check either box on Step 1, Line D?	Base income from Line 9 or Schedule NR, Line 46	Exemption Amount - enter this amount on Step 4, Line 10a:
Single*	No	**any amount	\$2,850
Single*	Yes	\$2,850 or below	\$2,850
Single*	Yes	\$2,851 or greater	\$0
Married filing jointly	No	**any amount	\$5,700
Married filing jointly	Yes - only one	\$2,850 or below	\$5,700
Married filing jointly	Yes - only one	\$2,851 or greater	\$2,850
Married filing jointly	Yes - both	\$5,700 or below	\$5,700
Married filing jointly	Yes - both	\$5,701 or greater	\$0

*Single filing status includes Single, Head of Household, Widowed, and Married filing separately.

**See Income Exceptions.

Line 10b – If you (or your spouse if married filing jointly) were 65 or older, enter the total number of exemptions, as corrected.

Line 10c – If you (or your spouse if married filing jointly) were legally blind, enter the total number of exemptions, as corrected.

Line 10d – If you are claiming dependents, complete Schedule IL-E/EITC, and enter the amount from Step 2, Line 1, on Line 10d, as corrected.

Attach: Schedule IL-E/EITC.

If you change the number of your exemptions, you must explain the reason, in detail, in Step 11, Line D.

Note: See the Form IL-1040 Instructions for more information.

If you are changing Line 10 due to a federal change, you must attach proof of federal finalization. Attach a copy of your original federal return or amended federal Form 1040-X that supports the exemption change.

Step 5: Net Income and tax – Lines 11 - 14

Line 11 – Residents: Figure your net income by subtracting Line 10 from Line 9, and enter the result. **This line may not be less than zero.**

Nonresidents and part-year residents: First, check the box in Step 1, Line E, to identify whether you were a nonresident or a part-year resident of Illinois during 2025.

Next, enter the amount from Schedule NR, Line 51, on Line 11. **This line may not be less than zero.**

Attach: Schedule NR

Line 12 – Residents: Multiply your net income on Line 11 by 4.95% (.0495).

Nonresidents and part-year residents: Enter the corrected tax from Schedule NR, Step 5, Line 52.

Line 13 – If you are recapturing investment credits, enter the amount from Schedule 4255, Recapture of Investment Tax Credits. Attach Schedule 4255 with amended figures.

Line 14 – Follow the instructions on the form. **Cannot be less than zero.**

Step 6: Tax After Nonrefundable Credits – Lines 15 through 19

Line 15 – If you claimed a credit for tax paid to other states on your previously filed return or if you are filing Form IL-1040-X because you qualified for this credit but did not previously claim it, you must correct or complete Schedule CR.

Attach: Schedule CR

Line 16 – If you claimed a property tax credit, a K-12 education expense credit, or a volunteer emergency worker credit from Schedule ICR on your previously filed return, or if you are filing Form IL-1040-X because you qualified for the credit but did not previously claim it, you must correct or complete Schedule ICR.

Attach: Schedule ICR

Note:

- If your federal filing status is married filing jointly and your federal AGI is greater than \$500,000, you are not entitled to a property tax credit or a K-12 education expense credit.
- If your federal filing status is single, head of household, married filing separately, or widowed and your federal AGI is greater than \$250,000, you are not entitled to a property tax credit or a K-12 education expense credit.
- The income exception does **not** apply to the volunteer emergency worker credit.

Line 17 – If you claimed a credit from Schedule 1299-C, Income Tax Subtractions and Credits (for individuals), on your previously filed return or if you are filing Form IL-1040-X because you qualified for this credit but did not previously claim it, you must correct or complete Schedule 1299-C.

Attach: Schedule 1299-C

Lines 18 and 19 – Follow the instructions on the form.

Note: A change in your tax may result in a change to the credits allowed on Lines 15, 16, and 17.

Step 7: Other Taxes – Lines 20 through 23

Line 20 – If you are changing the amount on this line, see the Form IL-1040 Instructions.

Line 21 – Enter the amount of Illinois Use Tax you reported on your Form IL-1040.

Note: You may not change the amount of use tax reported on your original Form IL-1040 on Form IL-1040-X.

Line 22 – If you are changing the amount on this line, see the Form IL-1040 Instructions.

Line 23 and 24 – Follow the instructions on the form.

Step 8: Payments and Refundable Credit – Lines 25 through 32

Line 25 – If the amount of your Illinois Income Tax withheld changes from your previously filed return, complete a corrected Schedule IL-WIT.

Attach: Schedule IL-WIT and copies of all W-2 and 1099 forms.

Line 26 – Enter the total of estimated tax payments you made with Form IL-1040-ES, payments made with Form IL-505-I, and any overpayment applied to your 2025 estimated tax from a prior year return.

Line 27 – Enter the amount of pass-through withholding (income tax paid) made on your behalf by a partnership, S corporation, or trust.

Attach: Schedule K-1-P or Schedule K-1-T, Beneficiary's Share of Income and Deductions, if payments were made on your behalf but you did not previously claim them. Attach corrected Schedule K-1-P or Schedule K-1-T, if you are amending the amount of previously claimed credit.

Line 28 – Enter the total share of pass-through entity tax credit passed through to you shown on Schedule K-1-P or Schedule K-1-T for this tax year.

Attach: Schedule K-1-P or Schedule K-1-T, if a pass-through entity tax credit was passed through to you but you did not previously claim it. Attach corrected Schedule K-1-P or Schedule K-1-T if you are amending the amount of previously claimed credit.

Line 29 – If you claimed an Earned Income Tax Credit (EITC) on your previously filed return or if you are filing Form IL-1040-X because you qualified for this credit but did not previously claim it, you must correct or complete Schedule IL-E/EITC and attach it to your Form IL-1040-X. If you are changing Line 29 due to a federal change, you must attach proof of federal finalization.

Attach: Schedule IL-E/EITC

Line 30 – For tax year 2025, taxpayers who receive the Illinois EITC and have at least one child that is their dependent and under the age of 12 years old as of the last day of 2025, may also receive the Child Tax Credit in the amount of 40 percent of their EITC amount. Complete Schedule IL-E/EITC to determine the amount of your credit.

If you claimed a Child Tax Credit on your previously filed return or if you are filing Form IL-1040-X because you qualified for this credit but did not previously claim it, you must correct or complete Schedule IL-E/EITC and attach it to your Form IL-1040-X. If you are changing Line 30 due to a federal change, you must attach proof of federal finalization.

Attach: Schedule IL-E/EITC.

Line 31 – If you made tax payments with your Form IL-1040, a previously filed Form IL-1040-X, or for any other reason (*i.e.*, paying your electronic return balance due, responding to a notice or a bill, or an amount was collected from you), enter the total of all tax payments made. Do not include any penalty or interest you paid.

Line 32 – Follow the instructions on the form.

Step 9: Corrected Total Overpayment or Underpayment - Lines 33 and 34

Lines 33 and 34 – Follow the instructions on the form.

Step 10: Adjusted Refund or Amount You Owe - Lines 35 through 39

Line 35 – Enter the overpayment, if any, from your original Form IL-1040, Line 32, or the adjusted overpayment amount reported to you by the Illinois Department of Revenue (IDOR).

Line 36 – Follow the instructions on the form.

Line 37 – Enter the amount from Line 36 you want refunded to you and check the box for how you would like to receive your refund. We will figure any interest due to you and include it in your refund.

Note: If you want to deposit your refund directly into your checking or savings account, check the direct deposit box and complete the direct deposit information.

Note: We will not refund any amount less than \$1. We will reduce any overpayment by the amount of any outstanding tax, penalties, and interest you owe and by amounts you owe to other agencies or governments, if those debts have been certified to us.

Line 38 – Subtract Line 37 from Line 36. This is the amount of overpayment you elect to be applied against your estimated tax obligation.

If you elect to apply your overpayment against your estimated tax obligation, see Form IL-1040 Instructions for more information.

If your overpayment accrues interest and you elect to

- ☐ apply your entire overpayment against your estimated tax, any interest you accrue will also be applied against your estimated tax. We will calculate the amount of interest and notify you.
- ☐ receive a portion of your overpayment as a refund and apply the remainder of your overpayment against your estimated tax, any interest you accrue will be included with your refund.

Note: We will reduce any credit to your estimated tax by the

amount of any outstanding tax, penalties, and interest you owe. If your credit is reduced, you may owe a late-payment penalty for underpayment of estimated tax. For more information, see Form IL-1040-ES.

Line 39 – If you have an amount on Line 33 and this amount is less than Line 35, subtract Line 33 from Line 35 or if you have an amount on Line 34, add Lines 34 and 35. This is the amount of tax you owe.

We encourage you to pay electronically using MyTax Illinois.

If you do not elect to pay electronically, complete the 2025 IL-1040-X-V, Payment Voucher for Amended Individual Income Tax, and staple it, along with your payment, to the front of your Form IL-1040-X.

We will figure the amount of any penalties and interest you owe, and send you a bill for any amount due. However, if you prefer, you may figure the penalties and interest you owe yourself. For more information, see Publication 103, Penalties and Interest for Illinois Taxes, on our website at tax.illinois.gov.

Penalties and Interest

The following penalties must be paid unless you can show that the failure to timely file or pay is due to reasonable cause and not due to willful neglect.

You may owe

- ☐ **a late-filing penalty** if you do not file a processable return by the extended due date.

Note: Changes resulting from a net operating loss (NOL), net section 1256 contracts loss, or capital loss carryback will not affect this penalty.
- ☐ **a late-payment penalty for unpaid tax** if you do not pay the tax you owe on time.

Note: If you file an amended return before the extended due date, this penalty will be adjusted based on the newly reported tax. Also, tax required to be shown on the return that was not previously reported is subject to this penalty if not paid by the original due date of the return. Changes resulting from a net operating loss (NOL), net section 1256 contracts loss, or capital loss carryback will not affect this penalty.

Note: If you are filing to report a federal change, this penalty will not be assessed if you file Form IL-1040-X and pay the tax you owe within 120 days of the federal acceptance date shown in Step 11, Line A.
- ☐ **a late-payment penalty for underpayment of estimated tax** if you were required to make estimated tax payments and failed to do so, or failed to pay the required amount by the payment due date.

Note: If you file an amended return before the extended due date, this penalty will be adjusted based on the newly reported tax. In most cases, if you file an amended return after the extended due date, any penalty for late payment of estimated tax will remain as originally assessed.
- ☐ **a bad check penalty** if your remittance is not honored by your financial institution.
- ☐ **a cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on any bill we send you.
- ☐ **interest** on unpaid tax from the day after the original due date of your return through the date you pay the tax.

Note: If you received interest on the refund from your original Form IL-1040 or a previously filed amended return and you file an amended return that either reduces the original refund amount or results in a balance due, you must pay back the interest on the portion of the refund that you received in error.

Step 11 – Amended Information

Line A – Check the box that describes your change. The date needed for

- ☐ federal changes that resulted in an overpayment is the date you received 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, not the date you filed your federal Form 1040-X.
- ☐ federal changes that resulted in a tax increase is the date you filed your federal Form 1040-X and paid the tax due. Failure to provide this date could result in an assessment of a late-payment penalty.

Lines B through D – Follow the instructions on the form. If you file Form IL-1040-X, Lines B through D must be completed. Failure to complete these lines may result in a delay in the processing of your return.

Step 12 – Sign and Date, Paid Preparer, and Third Party Designee

Sign and date

You, and your spouse if filing jointly, must sign and date your return and provide a phone number. If you are filing for a minor as a parent or guardian, you must sign the return. Staple all required copies of forms and schedules, powers of attorney, and letters of estate or office to the back of the return.

Paid preparer

If you pay someone to prepare your return, the paid preparer must also sign and date your return, provide a phone number, and enter their Preparer Tax Identification Number (PTIN) issued by the IRS. Check the box if the paid preparer is self-employed and provide a phone number on "Firm's phone" line. If the paid preparer is employed with a professional tax preparation firm, the paid preparer also must provide the name, the Federal Employer Identification Number (FEIN), the address, and phone number of the firm.

Third party designee (optional)

If you want to allow another person to discuss this return and any previous return that affects the liability reported on this return with us, check the box and print the designee's name and telephone number. The authorization will allow your designee to answer any questions that arise during the processing of your return, call us with questions about your return, and receive or respond to notices we send. You may revoke the authorization at any time by calling or writing us.

Mailing your Form IL-1040-X

Mail your return to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19047
SPRINGFIELD IL 62794-9047**