



Illinois Department of Revenue
Form IL-1040-X (for 2007 and earlier tax years)

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

REV 10

Step 1: Personal information

1 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 if different) _____ Your last name _____

Mailing address _____ City _____ State _____ ZIP _____

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

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

4 **Residency:** Resident Nonresident* Part-year resident* *Complete and attach Schedule NR.

5 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: Financial information

Line numbers below may not match line numbers on your original return.

Column A

Column B

As originally reported or adjusted

Corrected figures

		Column A	Column B
		As originally reported or adjusted	Corrected figures
Income	1 Adjusted gross income or loss	1 _____	1 _____
	2 Federally tax-exempt interest and dividend income	2 _____	2 _____
	3 Other additions. See Instructions: _____	3 _____	3 _____
	4 Total income – Add Lines 1 through 3.	4 _____	4 _____
Subtractions	5 Federally taxed Social Security and federally taxed retirement plans	5 _____	5 _____
	6 Military pay included in adjusted gross income, Line 1	6 _____	6 _____
	7 Illinois Income Tax refund included in U.S. 1040, Line 10	7 _____	7 _____
	8 U.S. Treasury bonds, bills, notes, U.S. agency interest	8 _____	8 _____
	9 Other subtractions. See Instructions: _____	9 _____	9 _____
	10 Total subtractions – Add Lines 5 through 9.	10 _____	10 _____
	11 Subtract Column B, Line 10 from Line 4. This is your base income.	11 _____	11 _____
Exemptions and Net income	12 Number of exemptions: a yourself and your dependents	a _____	a _____
	b 65 years of age or older or legally blind	b _____	b _____
	Residents: Write your exemption allowance from Form IL-1040, Line 12.	12 _____	12 _____
	Nonresidents and part-year residents: Go to Line 14.		
	13 Net income: Subtract Column B, Line 12, from Line 11.	13 _____	13 _____
Tax and Contributions	14 Tax – Include recapture amount from Schedule 4255 if applicable. Residents: Multiply Line 13 by the applicable rate. (See instructions.) Nonresidents and part-year residents: IL base income from Schedule NR, Step 5, Line 50: most recent _____ corrected _____ Tax amount from Schedule NR, Line 56. (Attach corrected schedule)	14 _____	14 _____
	15 Total of all previous overpayments, refunds, or credit carryforward (whether or not you received it), and original contributions. (See instructions)	15 _____	15 _____
	16 Add Column B, Lines 14 and 15.	16 _____	16 _____
Payments and Credits	17 Illinois Income Tax withheld (See instructions.)	17 _____	17 _____
	18 Estimated payments (IL-1040-ES, IL-505-I, and prior year credit)	18 _____	18 _____
	19 Credit from Schedule CR (Attach corrected schedule)	19 _____	19 _____
	20 Property tax credit – Complete a corrected PT Worksheet, and write Line 3 amount here → 20a _____ and Line 8 amount in Col. B.	20b _____	20b _____
	21 K-12 Education expense credit – Complete a corrected Sch. ED or ED Worksheet, and write Line 1 amount here → 21a _____ and Line 10 amount in Col. B.	21b _____	21b _____
	22 Earned Income Credit – Complete a corrected EIC Worksheet, and write Line 1 amount here → 22a _____ and your EIC credit amount from the EIC Worksheet in Col. B.	22b _____	22b _____
	Check if you have a qualifying child (See instructions) <input type="checkbox"/>		
	23 Tax credits from Schedule 1299-C (Attach corrected schedule)	23 _____	23 _____
24 Previous tax payments.	24 _____	24 _____	
25 Total payments and credits – Add Column B, Lines 17 through 24.	25 _____	25 _____	

▲ Staple W-2 and 1099 forms here. ▼
 ▼ Staple your check here. ▲



Step 2: Continued from Page 1


Column B
Corrected figures

- 25 Write the amount from Page 1, Line 25. 25 _____
- 26 If Line 16 is less than Line 25, subtract Line 16 from Line 25. This is your **refund**. 26 _____
- 27 If Line 16 is greater than Line 25, subtract Line 25 from Line 16. This is your **tax due**. 27 _____
- 28 Penalty and interest (See instructions.) _____ + _____ = 28 _____
Penalty amount Interest amount
- 29 Add Lines 27 and 28. This is your total balance due. 29 _____

Refund or Balance Due

Official Use

Step 3: Reason for filing (Everyone filing this return must complete this step.)

 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. Refer to "How long do I have to correct or amend my return?" on Page 1 of the Form IL-1040-X instructions.

30 For the tax year you are amending, on what date did you file your most recent Illinois Form IL-1040, Form IL-1040-X or electronically filed return? ____/____/____
Month Day Year

31 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 5. Failure to provide this date could result in an assessment of a late-payment penalty.

32 Are you filing this form because of a federal audit? yes no
 If "yes," be sure to write the **date of finalization** in the appropriate space in Step 1, Line 5, and attach copies of all federal audit reports. Failure to provide this date could result in an assessment of a late-payment penalty.

33 Have you received notification that your return is under audit by the Illinois Department of Revenue? yes no

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

Amended Information

Step 4: 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.

Sign here

Your signature Date Daytime phone number Your spouse's signature Date

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



This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0074



Supporting Documents for Form IL-1040-X

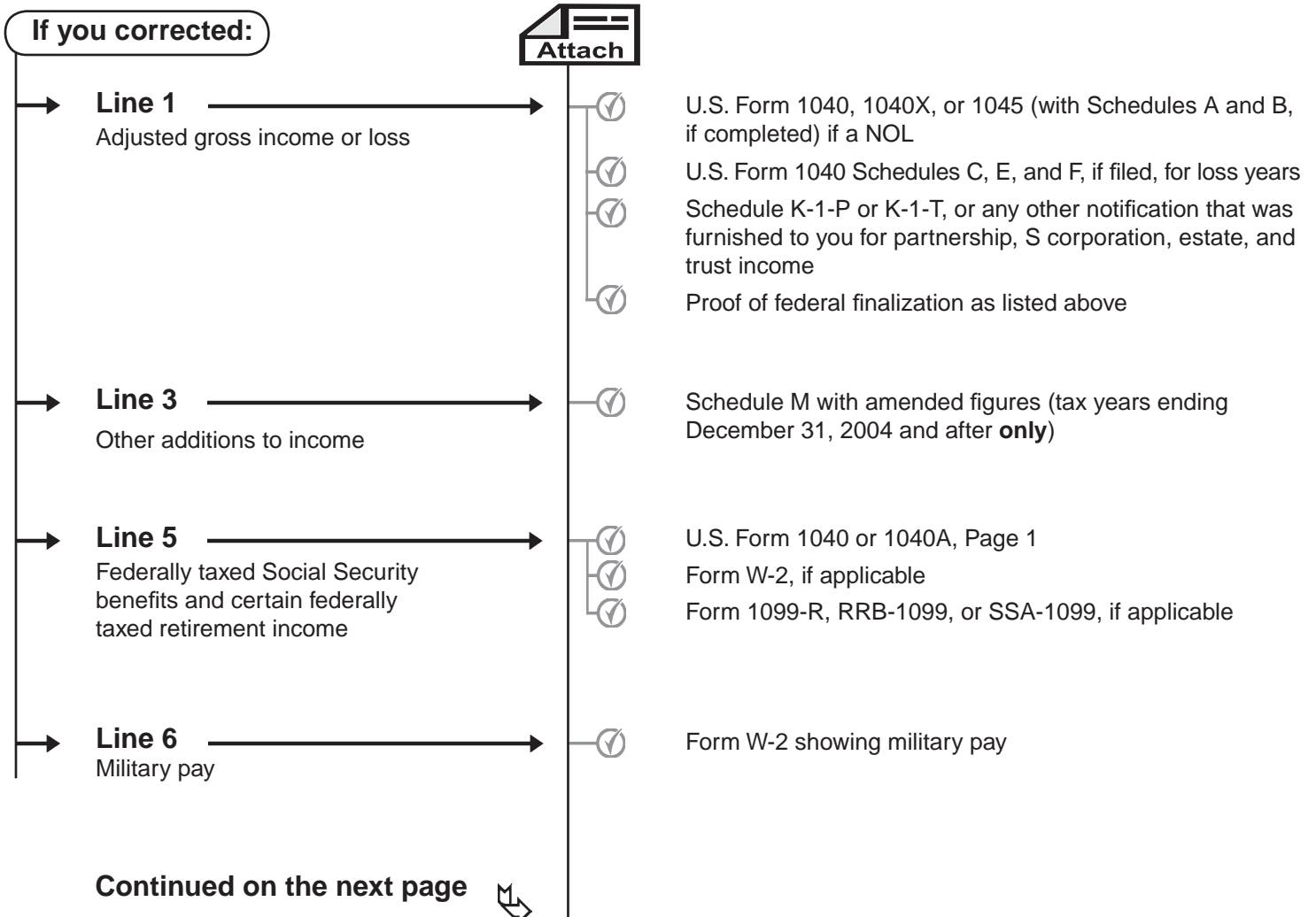
Do not mail this page with your Form IL-1040-X.

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 carryback 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 5. 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 stating 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:



→	Line 8 → U.S. government obligations and U.S. agency income	✓	U.S. Form 1040, Schedule B, or U.S. 1040A, Schedule 1, identifying each U.S. government obligation separately; and a copy of any statement you received from a mutual fund
→	Line 9 → Other subtractions to income	✓	For tax years ending December 31, 2004 and after - Schedule M with amended figures and any other required support listed on Schedule M. For tax years ending before December 31, 2004 - See Form IL-1040 instructions for the year you are amending.
→	Line 12 → Exemption allowance	✓ ✓	U. S. Form 1040X Proof of federal finalization as shown above
→	Line 14 → Nonresidents and part-year residents	✓	Schedule NR with amended figures
→	Line 17 → Illinois Income Tax withheld	✓ ✓	All W-2 and 1099 forms, Form IL-4852, or letter, on company letterhead, from employer IL-1023-C, K-1-P, and a copy of the ruling you received from the department, if applicable
→	Line 19 → 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 21 → Credit for education expenses	✓ ✓	Receipt for Qualified K-12 Education Expenses or Schedule ED with amended figures Receipts for home school expenses
→	Line 22 → Earned Income Credit	✓ ✓	U.S. Form 1040X, if changing federal EIC Proof of federal finalization
→	Line 23 → Schedule 1299-C Credits	✓	Schedule 1299-C with amended figures