



## What's New?

### Form IL-1040 Changes

We made line changes on the 2008 Form IL-1040, Individual Income Tax Return. Some line items have been rearranged and others have been moved to schedules. Please follow the instructions carefully when completing your return.

### New Schedules

We created the following new schedules this year:

- Schedule ICR, Illinois Credits, allows you to figure the total amount of property tax, K-12 education expense, and earned income credits you may claim on Form IL-1040. You must attach this schedule to your Form IL-1040 when claiming these credits.



- **EASY!** Schedule G, Voluntary Charitable Donations, allows you to figure the donation you wish to make to one or more eligible funds. You must attach this schedule to your Form IL-1040 when making a charitable donation.

### Schedule M Changes

Schedule M, Other Additions and Subtractions for Individuals, now includes subtraction lines for the following items which were previously located on Form IL-1040:

- military pay included in your adjusted gross income, and
- U.S. Treasury bonds, bills, notes, savings bonds, and U.S. agency interest from U.S. 1040, Schedule B or U.S. 1040A, Schedule 1.

See the Schedule M instructions for details.

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## Tips

- If you are married, you must include your spouse's Social Security number on your Form IL-1040, even if you are filing separately.
- Don't forget to include any required attachments with your Form IL-1040. See Page 13 for details.
- Use our free WebFile program to get your refund faster. Visit [tax.illinois.gov](http://tax.illinois.gov) or see your tax professional.

**Who must file an Illinois tax return?**

If you were

- **an Illinois resident**, you must file Form IL-1040 if
  - you were required to file a federal income tax return, or
  - you were not required to file a federal income tax return, but your Illinois base income from Line 9 is greater than your Illinois exemption allowance.
- **an Illinois resident who worked in Iowa, Kentucky, Michigan, or Wisconsin**, you must file Form IL-1040 and include as Illinois income any compensation you received from an employer in these states. Compensation paid to Illinois residents working in these states is taxed by Illinois. Based on reciprocal agreements between Illinois and these states, these states do not tax the compensation of Illinois residents.

If your employer in any of these states withheld that state's tax from your compensation, you may file the correct form with that state to claim a refund. You may not use tax withheld by an employer for these states as a credit on your Illinois return.

- **a retired Illinois resident** who filed a federal return, you must file Form IL-1040. However, certain types of retirement income (*e.g.*, pension, Social Security, railroad retirement, governmental deferred compensation) may be subtracted from your Illinois income. For more information, see the instructions for Line 5 and Publication 120, Retirement Income.
- **a part-year resident**, you must file Form IL-1040 and Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, if
  - you earned income from any source while you were a resident,
  - you earned income from Illinois sources while you were not a resident, or
  - you want a refund of any Illinois Income Tax withheld.
- **a nonresident**, you must file Form IL-1040 and Schedule NR if
  - you earned enough taxable income from Illinois sources to have a tax liability (*i.e.*, your Illinois base income from Schedule NR, Step 5, Line 46, is greater than your Illinois exemption allowance on Schedule NR, Step 5, Line 50), or
  - you want a refund of any Illinois Income Tax withheld in error. You must attach a letter of explanation from your employer.

**Note** If you are a nonresident and your only income in Illinois is from one or more partnerships, S corporations, or trusts that either filed a Form IL-1023-C, Composite Income and Replacement Tax Return, on your behalf or withheld enough Illinois income tax to pay your liability, you are not required to file a Form IL-1040.

- **an Iowa, Kentucky, Michigan, or Wisconsin resident who worked in Illinois**, you must file Form IL-1040 and Schedule NR if
  - you received income in Illinois from sources other than wages, salaries, tips, and commissions, or
  - you want a refund of any Illinois Income Tax withheld.

If you received wages, salaries, tips, and commissions from Illinois employers, you are not required to pay Illinois Income Tax on this income. This is based on reciprocal agreements between Illinois and these states.

The reciprocal agreements do not apply to any other income you might have received, such as Illinois lottery winnings.

- **an Illinois resident who was claimed as a dependent on your parents' or another person's return**, you must file Form IL-1040 if
  - your Illinois base income from Line 9 is greater than \$2,000, or
  - you want a refund of Illinois Income Tax withheld from your pay.

**Note** If your parent reported your interest and dividend income through U.S. Form 8814, Parent's Election to Report Child's Interest and Dividends, do not count that income in determining if you must file your own Form IL-1040.

- **the surviving spouse or representative of a deceased taxpayer** who was required to file in Illinois, you must file any return required of that taxpayer.
- **a student**, you are not exempt from tax nor are there special residency provisions for you. However, income, such as certain scholarships or fellowships, that is not taxable under federal income tax law, is also not taxed by Illinois.

# General Information

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- a **nonresident alien**, you must file Form IL-1040 if your income is taxed under federal income tax law. You must attach a completed copy of your U.S. 1040NR, U.S. Nonresident Alien Income Tax Return, or U.S. 1040NR-EZ, U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents.

**Even if you are not required to file Form IL-1040**, you must file to get a refund of

- Illinois Income Tax withheld from your pay,
  - estimated tax payments you made, or
  - withholding on income passed through to you by a partnership, S Corporation, or trust.
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## Who is an Illinois resident?

You are an Illinois resident if you were domiciled in Illinois for the entire tax year. Your domicile is the place where you reside and the place where you intend to return after temporary absences. Temporary absences may include duty in the U.S. Armed Forces, residence in a foreign country, out-of-state residence as a student, or out-of-state residence during the winter or summer. If you are absent from Illinois for one year or more, we will presume you are a nonresident of Illinois.

**Note** If you filed a joint federal return and one spouse is an Illinois resident while the other spouse is a nonresident or a part-year resident, you may file separate Illinois returns. If you file a joint Illinois return, you will both be taxed as residents.

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## What is Illinois income?

Your Illinois income includes the adjusted gross income (AGI) amount figured on your federal return, plus any additional income that must be added to your AGI. Some of your income may be subtracted when figuring your Illinois base income. For more information, see the Step-by-Step Instructions.

You should follow the federal law concerning passive activity income and losses. You are not required to refigure your federal passive activity losses.

Also, federal law will govern the taxation of income from community property sources in the case of spouses who are residents of different states and who file separate returns.

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## How may I file?

File your individual income tax return electronically by using

- the internet,
- a tax professional, or
- tax preparation software.

Almost all taxpayers can file electronically. Visit our web site at [tax.illinois.gov](http://tax.illinois.gov) or see your tax professional.

If you do not wish to file electronically, you may use the paper Form IL-1040.

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## When must I file?

Your Illinois filing period is the same as your federal filing period. We will assume that you are filing your Form IL-1040 for calendar year 2008 unless you indicate a different filing period in the space provided at the top of the return. The due date for calendar year filers is April 15, 2009.

We grant an **automatic six-month extension** of time to file your return. If you receive a federal extension of more than six months, you are automatically allowed that extension for Illinois. These extensions **do not** grant you an extension of time to pay any tax you owe. If you determine that you will owe tax, you must file Form IL-505-I, Automatic Extension Payment for Individuals, to pay any tax you owe to avoid penalty and interest on tax not paid by April 15, 2009.

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## Will I owe penalties and interest?

You will owe

- a **late-filing penalty** if you do not file a return that we can process by the extended due date.
- a **late-payment penalty** for tax not paid by the original due date of the return.
- a **late-payment penalty** for underpayment of estimated tax if you were required to make estimated tax payments and failed to pay the required amount by the payment due dates.
- 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 IDOR-2-BILL, Final Notice of Tax Due for Form IL-1040, Individual Income Tax Return, you receive.
- a **frivolous return penalty** if you file a return that does not contain information necessary to figure the correct tax or shows a substantially incorrect tax, because you are taking a frivolous position or are trying to delay or interfere with collection of the tax.

- **interest** on unpaid tax from the day after the original due date of your return through the date you pay the tax.

We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes.

## What if I cannot pay?

If you cannot pay the tax you owe but you can complete your return on time, file your return by the due date without the payment. This will prevent a late-filing penalty from being assessed. You will, however, owe a late-payment penalty **and interest** on any tax you owe after the original due date, even if you have an extension of time to file.

You have the option to pay the amount you owe electronically by using our web site or by credit card. See the instructions for Line 36.

## When must I file an amended return?

You must file Form IL-1040-X, Amended Individual Income Tax Return, if

- you discover that you made an error on your Illinois return after it was filed, or
- your federal return has been adjusted either by the Internal Revenue Service (IRS) or on a U.S. 1040X, Amended U.S. Individual Income Tax Return, you filed; the change affects your Illinois income, additions, subtractions, exemptions, or credits; and the change is final.

**Note** If the federal change results in a refund, **do not** file Form IL-1040-X until you receive notification that your change has been accepted by the IRS.

For more information, see Form IL-1040-X and instructions.

## What if I have household employees?

Illinois does not allow you to use Form IL-1040 to pay your household employees' Illinois withholding. For more details on how to pay Illinois withholding for your employees, see the instructions for Form UI-WIT, Combined Return for Household Employers, and Publication 121, Illinois Income Tax Withholding for Household Employees.

## What if I change my address?

If you change your address after you file, visit our web site or call us to tell us your new address and the date you moved.

## What if I am an injured spouse?

If you are filing a joint tax return and all or a portion of your refund may be used to pay an unpaid liability owed by your spouse for any outstanding tax, penalties, and interest and for amounts owed to other agencies or governments, we may grant you injured spouse relief. You must file a paper return to request injured spouse relief. Write "Injured Spouse" in red ink across the top of the front page of your Form IL-1040. For more information, see Publication 125, Injured and Innocent Spouse Relief.

## What if I participated in a potentially abusive tax avoidance transaction?

If you participated in a potentially abusive tax avoidance transaction, commonly known as a "listed transaction," during this tax year and were required to disclose that tax shelter to the IRS, you are also required to disclose that information to Illinois.

You must send us two copies of the form you used to disclose the tax shelters to the IRS. You must

- attach one copy to your tax return, **and**
- mail a second copy to the Illinois Department of Revenue, P.O. Box 19029, Springfield, Illinois 62794-9029.

**Note** Employee benefit plans and other subtractions allowed on Form IL-1040, Lines 5 through 7, are not tax shelters. For more information, contact the IRS or your federal income tax professional.

## Step 1 Personal Information

### Line A \_\_\_\_\_

#### Social Security number

Write your Social Security number (SSN) and your spouse's SSN, even if you are married filing separate returns.

**Note** If you do not qualify for a SSN and were issued an Individual Taxpayer Identification Number (ITIN) by the IRS, write your ITIN.

### Line B \_\_\_\_\_

#### Name and address

If you received a booklet in the mail, your name and address are preprinted on the first Form IL-1040 in the booklet. If your preprinted name and address are incorrect, cross through them and write the correct information.

If you do not have a preprinted Form IL-1040, print your full name and address. If you are married and filing a joint return, print both names as they appear on your federal return. If you are married and filing separate returns, print your full name and your spouse's full name.

#### **Tip** Filing a decedent's return

When you are filing a joint return as a surviving spouse,

- use your preprinted Form IL-1040, or print your name and your spouse's name on the appropriate lines.
- write "deceased" and the date of death above your spouse's name.
- sign your name in the area provided for your signature, and write "filing as surviving spouse" in place of the decedent's signature.

If you, as the surviving spouse, are due a refund, the refund will be issued directly to you.

When you are filing a return on behalf of a single deceased taxpayer,

- print the name of the taxpayer on the appropriate line.

- write "deceased" and the date of death above the decedent's name.
- write "in care of," and the executor's name and address.

A personal representative, such as an executor or administrator must sign and date the return. The representative's title and telephone number must be provided.

**Attach** If a refund is due, attach Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

#### **Tip** Foreign addresses

Write your street address on the "mailing address" line. Write the rest of the information on the "City, State, ZIP" line in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Line C \_\_\_\_\_

#### Filing status

Select the same filing status you checked on your federal return, unless the note applies to you.

**Note** If you file a joint federal return and one spouse is a full-year Illinois resident while the other is a part-year resident or a nonresident (e.g., military personnel), you may choose to file "married filing separately." In this case, each spouse must determine income and exemptions as if he or she had filed separate federal returns.

If you choose to file a joint Illinois return, you must treat both your spouse and yourself as residents. This election is irrevocable for the tax year. You may be allowed a credit for income tax paid to another state on Schedule CR, Credit for Tax Paid to Other States. For more information, see the Schedule CR instructions.

## Step 2 Income

### Line 1

#### Adjusted gross income

Write the adjusted gross income from your federal return. If you are not required to file a federal income tax return, use a federal 1040 as a worksheet to determine your adjusted gross income.

#### Tip Net operating loss (NOL)

If you have a federal NOL this year, you may write a negative amount on Line 1. However, you must reduce that amount by any NOL that you carry back to prior years.

If you deducted an NOL carryforward on your federal return for this year, the amount on Line 1 should be your federal adjusted gross income computed without deducting the NOL carryforward, minus the amount of "Modified Taxable Income" on Line 9 of the federal Worksheet for NOL Carryover found in Table 1 of IRS Publication 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.

### Line 2

#### Federally tax-exempt income

Write the amount of federally tax-exempt interest and dividend income you received.

**Note** Your distributive share of federally tax-exempt interest and dividend income received from a partnership, an S corporation, an estate, or a trust is added back on Schedule M, Line 2.

### Line 3

#### Other additions to income

Complete Schedule M if you have any of the following items:

- your child's federally tax-exempt interest and dividend income from U.S. Form 8814
- a distributive share of additions received from a partnership, an S corporation, an estate, or a trust
- withdrawals made and interest earned from your Medical Care Savings Account that are not included in your adjusted gross income, Line 1
- Lloyds plan of operations loss, if that loss was reported on your behalf on Form IL-1023-C, and included in your federal adjusted gross income
- earnings distributed to you from some non-Illinois IRC Section 529 college savings and tuition programs if these earnings are not included in your adjusted gross income, Line 1
- an addition amount calculated on Form IL-4562, Special Depreciation
- business expense recapture (nonresidents only)
- recapture of deductions for contributions to Illinois college savings plans transferred to an out-of-state plan
- any other amounts that you are required to add to your federal adjusted gross income

See the Schedule M instructions for more details.

**Attach** Schedule M and any required supporting documents.

## Step 3 Base Income

### Line 5

#### Federally taxed Social Security benefits and certain retirement plans

You may subtract most retirement income if it is included in Form IL-1040, Line 1. This includes income from

- **qualified employee benefit plans** (including railroad retirement and 401(K) plans) reported on U.S. 1040, Line 16b, or U.S. 1040A, U.S. Individual Income Tax Return, Line 12b.
- **Individual Retirement Accounts or self-employed retirement plans** reported on U.S. 1040, Line 15b, or U.S. 1040A, Line 11b.
- **Social Security and railroad retirement benefits** reported on U.S. 1040, Line 20b, or U.S. 1040A, Line 14b.
- **government retirement and government disability plans and group term life insurance premiums paid by a qualified**

**retirement plan** reported as wages on your U.S. 1040 or 1040A, Line 7.

- **state or local government deferred compensation plans** reported on U.S. 1040, Line 7 or 16b, or U.S. 1040A, Line 7 or 12b.
- **capital gains on employer securities** reported on U.S. 1040, Line 13.
- **retirement payments to retired partners** reported on U.S. 1040, Line 17.

See Publication 120 for more details.

**Attach** U.S. Form 1040 or 1040A, page 1 and any W-2 and 1099 forms. If your retirement income is not reported on your U.S. 1040, Line 15b, 16b, 20b or U.S. 1040A, Lines 11b, 12b, and 14b or shown on your W-2 and 1099 forms, see Publication 120 for a list of any additional required attachments.

## Lines 6-12

### Line 6 \_\_\_\_\_

#### Illinois Income Tax refund

Write the total amount of any **Illinois** Income Tax overpayment (including any amount that was credited to another tax liability) reported as income on your 2008 1040, U.S. Individual Income Tax Return, Line 10. Do not include other states' refunds on this line.

**Note** If you filed a U.S. 1040A or U.S. 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents, you may not take this subtraction.

### Line 7 \_\_\_\_\_

#### Other subtractions to income

You may be entitled to subtract other items from your income. See the instructions for Schedule M to see if you are eligible for other subtractions.

**Attach** Schedule M and any required supporting documents.

### Line 9 \_\_\_\_\_

#### Base income

**This line may not be less than zero.** If the result is a negative number, write "zero."

## Step 4 Exemptions

### Line 10 \_\_\_\_\_

#### Illinois exemption allowance

##### Line 10a

If you filed

- U.S. Form 1040 or 1040A, your number of exemptions is found in box 6d of your federal return.
- U.S. Form 1040EZ, your number of exemptions is
  - **0** - if you are single and you checked the "You" box on Line 5 of your federal return, or if you are married filing jointly and you checked both the "You" and "Spouse" boxes on Line 5 of your federal return.
  - **1** - if you are single and did not check the "You" box on Line 5 of your federal return, or if you are married filing jointly and you checked only one box (either "You" or "Spouse") on Line 5 of your federal return.
  - **2** - if you are married filing jointly and did not check either box on Line 5 of your federal return.

**Note** If you did not file a federal return, use the U.S. 1040 as a worksheet, and write the number of exemptions you would have claimed if you had filed one.

##### Line 10b

If someone else claimed you as a dependent and your Illinois base income (Form IL-1040, Line 9, or Schedule NR, Line 46) is

- \$2,000 or less, your number of exemptions is **1**.
- greater than \$2,000, your number of exemptions is **0**.

**Note** If your Illinois base income is \$4,000 or less, you are married filing jointly, and both of you can be claimed as dependents on someone else's return, your number of exemptions is **2**.

##### Line 10c

If you or your spouse were 65 or older, check the appropriate box(es). Your number of exemptions is equal to the number of boxes checked.

##### Line 10d

If you or your spouse were legally blind, check the appropriate box(es). Your number of exemptions is equal to the number of boxes checked.

## Step 5 Net Income

### Line 11 \_\_\_\_\_

#### Illinois residents only – Net income

**This line may not be less than zero.** If the result is a negative number, write "zero."

### Line 12 \_\_\_\_\_

#### Nonresidents and part-year residents only – Residency and Illinois income

First, check the box to identify whether you were a nonresident or a part-year resident of Illinois during 2008.

Next, complete Schedule NR. Write the amount from Schedule NR, Line 46, on Line 12. **This line may not be less than zero.**

**Attach** Schedule NR.


## Step 6 Tax

### Line 13

#### Tax amount

**Illinois residents:** Follow the instructions on the form.

**Nonresidents and part-year residents only:** Write your tax before recapture of investment credits from Schedule NR, Line 52.


 Schedule NR.

This line may not be less than zero.

### Line 14

#### Recapture of investment tax credits

If you claimed an investment credit in a previous year, and the property considered in the computation of that investment credit was disqualified within 48 months after being placed in service, you must complete Schedule 4255, Recapture of Investment Tax Credits and write the recapture amount on this line.


 Schedule 4255.

## Step 7 Nonrefundable Credits

### Line 17

#### Credit for tax paid to other states – Illinois residents and part-year residents only


If you were taxed by another state on income you received while you were an Illinois resident, you may be entitled to this credit. See the Schedule CR instructions and Publication 111, Illinois Schedule CR Comparison Formulas for Individuals, to see if you are eligible to take this credit.

 Schedule CR and any required supporting documents.

### Line 18

#### Property tax and K-12 education expense credit


You may be entitled to credit for property tax and K-12 education expenses you paid. See the instructions for Schedule ICR to see if you are eligible for these credits.

 Schedule ICR and any required supporting documents.

### Line 19

#### Credit from Schedule 1299-C

See the instructions for Schedule 1299-C to determine if you are eligible for these credits.

 Schedule 1299-C and any required supporting documents.

### Line 20

#### Total nonrefundable payments and credits

Add Lines 17, 18, and 19, and write the total on Line 20.



IL-1040, Line 17 + Line 18 + Line 19  
cannot be greater than Line 16.



## Lines 22-26

### Step 8 Payments and Refundable Credit

#### Line 22 \_\_\_\_\_

##### Illinois Income Tax withheld

Write the total Illinois Income Tax withheld in 2008 as shown on your W-2, Wage and Tax Statement, forms. This amount is generally found on your W-2 forms in Box 17, state income tax. Also include any Illinois Income Tax withheld as shown on your Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, *etc.*, Form 1099-G, Certain Government Payments, and Form W-2G, Certain Gambling Winnings.

**Attach** a copy of each W-2, 1099-R, 1099-G, and W-2G form.

**Note** If you have income from a partnership or S corporation and you were included on a Form IL-1023-C, you may enter your share of taxes paid on your behalf on Line 22.

In order to receive credit for these payments, you must attach a copy of the Schedule K-1-P, Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture, or Schedule K-1-T, Beneficiary's Share of Income and Deductions, showing these payments.

**Attach** Schedule K-1-P or K-1-T.

#### Line 23 \_\_\_\_\_

##### Estimated income tax payments

Write the total of any payments you made with

- Form IL-1040-ES, Estimated Income Tax Payments for Individuals;
- Form IL-505-I; and
- any overpayment applied to your 2008 estimated tax from Line 31 of your 2007 return.

**Note** If you expect your yearly tax liability to be greater than \$500 after subtracting your withholding and credits, you may be required to make estimated income tax payments. For more information, see Line 29 and the instructions for Form IL-2210, Computation of Penalties for Individuals.

#### Line 24 \_\_\_\_\_

##### Pass-through entity tax payments

Write the total of any pass-through entity tax payments (income tax paid) made on your behalf by a partnership, S corporation, or trust and shown on Schedule K-1-P or K-1-T for this tax year.

**Attach** Schedule K-1-P or K-1-T.

#### Line 25 \_\_\_\_\_

##### Earned Income Credit

If you qualified for a federal Earned Income Credit (EIC), you also qualify for the Illinois Earned Income Credit.

Complete Schedule ICR to determine the amount of your credit.

**Attach** Schedule ICR.

#### Line 26 \_\_\_\_\_

##### Total payments and refundable credit

Add Lines 22, 23, 24, and 25, and write the total on Line 26.

## Step 10 Penalty and Donations

### Line 29

#### Late-payment penalty for underpayment of estimated tax

If you

- have a tax liability greater than \$500 after subtracting your withholding, pass-through entity tax payments, and credits, or
- were required to make estimated tax payments and failed to pay the required amount by the payment due dates, you may owe a late-payment penalty for underpayment of estimated tax. See Form IL-2210 for details.

**Note** If you owe this penalty, you should consider increasing your withholding or the amount of your estimated tax payments. For more information, see the instructions for Form IL-1040-ES and Form IL-W-4, Employee's Illinois Withholding Allowance Certificate.

#### Tip Let us figure your penalty and bill you

Figuring your own penalty can be difficult. We encourage you to file your Form IL-1040 and pay the tax you owe without including any penalty. If you owe this penalty, we will figure the amount and bill you.

**Note** If you annualized your income, you must complete Form IL-2210.

### Line 29a

#### Farmers

Check the box on Line 29a, if at least two-thirds of your total federal gross income came from farming. Total federal gross income includes your spouse's income if your filing status is "married filing jointly."

#### Tip Federal gross income from farming

"Federal gross income from farming" is the amount of income you received from your participation in the production of crops, fruits, fish, livestock (used for draft, breeding, or dairy purposes), or other agricultural products. This includes income from the operation of a stock, dairy, poultry, fruit, or truck farm, plantation, ranch, nursery, range, or orchard – regardless of whether the operation is organized as a sole proprietorship, a partnership, an S corporation, or a trust. "Federal gross income from farming" also includes a share of crops produced in exchange for the use of the land.

"Federal gross income from farming" does not include payments from the sale of farm land and farm equipment, nor does it include income received by a custom grain harvester who performs grain harvesting and hauling services on farms he or she does not own, rent, or lease. It also does not include the wages of a farm employee or cash rent.

### Line 29b

#### Nursing home residents

Check the box on Line 29b, if you are 65 years of age or older and you permanently live in a nursing home.

**Note** If you are 65 years of age or older and you permanently live in a nursing home or if at least two-thirds of your federal gross income is from farming, you are not required to make estimated tax payments and are not subject to a late-payment penalty for underpayment of estimated tax.

### Line 29c

#### Annualized income

Check the box on Line 29c, if you annualized your income on Form IL-2210.

**Attach** Form IL-2210.

### Line 30

#### MAKE "GIVING" EASY! Donations

You may contribute to one or more charitable contribution funds. Contributions to the funds may be in any amount (\$1 or more) and will decrease your refund or increase your balance due. You cannot change your contributions to these funds on an amended return.

**Attach** Schedule G.

### Step 11 Refund or Amount You Owe

#### Line 33

##### Refund

We will not refund any amount less than \$1. We will also reduce any refund 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 34

##### Direct deposit your refund

If you use direct deposit, you will get your refund faster.



##### Direct deposit

If you choose to deposit your refund directly into your checking or savings account, you must

- enter your routing number on Line 34.
  - For a checking account, your routing number must be nine digits and the first two digits must be 01 through 12 or 21 through 32.  
The sample check on the next page has an example of a routing number.
  - For a savings account, you must contact your financial institution for your routing number.
- check the appropriate box on Line 34 to indicate that you want your refund deposited into your checking or savings account.
- enter your account number on Line 34.

- For a checking account, your account number may be up to 17 digits.

The sample check on the next page has an example of an account number.

- For a savings account, you must contact your financial institution for your account number.

Do not take your account and routing numbers from your checking or savings account deposit slip or include your check number. Include hyphens, but omit spaces and special symbols. You may have unused boxes.

**Note** Some financial institutions may not allow a refund to be deposited into an account if the names on the account are not the same names that appear on the refund. If your financial institution does not honor your request for direct deposit, we will send you a check instead.

#### Line 35

##### Overpayment applied to next year

We will reduce any credit to your 2009 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 the following year. For more information, see Form IL-1040-ES.

#### Line 36

##### Amount you owe

If Line 36 is less than \$1, you do not have to pay, but you still must file your tax return.

**Your tax payment is due on or before April 15, 2009.**



##### Payment options

You may pay by

- **bank account debit.** To have your payment electronically taken from your checking or savings account
  - visit our web site at [tax.illinois.gov](http://tax.illinois.gov), or
  - ask your tax professional.

You need the same information that is required for direct deposit (see the instructions for Line 34) plus your IL-PIN (Illinois Personal Identification Number).

**Warning:** Many credit unions will not allow an electronic debit from a savings account. Please check with your financial institution.

- **credit card.** To pay with Visa, MasterCard, Discover, or American Express
  - visit – [www.officialpayments.com](http://www.officialpayments.com), or
  - call – **1 800 2PAYTAX (1 800 272-9829)**.

Have your credit card ready. Telephone payments require you to enter a Jurisdiction Code. The Jurisdiction Code is 2300.

An additional convenience fee will be assessed to your credit card account by the credit card service provider.

- **check or money order.** Make the check or money order payable to “**Illinois Department of Revenue**” (not IRS). Write the taxpayer’s Social Security number, the spouse’s Social Security number if filing jointly, and the tax year in the lower left corner of the payment.

Payments must be U.S. negotiable currency, expressed in U.S. dollars, and drawn on a U.S. bank.



Staple your check or money order to the front of your paper Form IL-1040.



##### Late filing or late payment

If you do not file or pay your tax on time, you may owe penalties and interest. We will send you a bill.

If you prefer to figure the penalties yourself, you may complete Form IL-2210.

## Step 12 Sign and Date

You, and your spouse if filing jointly, must sign and date your return. If you are filing for a minor as a parent or guardian, you must sign and date the return.

### If you do not sign your return

- it will not be considered filed and you may be subject to a nonfiler penalty.
- and three years have passed since the extended due date of that return, any overpayment will be forfeited.

### Attach

Staple all required copies of forms and schedules, powers of attorney, and letters of estate or office to the tax return.

### Tip Mailing your income tax return

If **no payment** is enclosed, mail your return to:

ILLINOIS DEPARTMENT OF REVENUE  
SPRINGFIELD IL 62719-0001

If a **payment** is enclosed, mail your return to:

ILLINOIS DEPARTMENT OF REVENUE  
SPRINGFIELD IL 62726-0001

### Sample check for Line 34, direct deposit and Line 36, bank account debit

Dylan Taxpayer  
Jenna Taxpayer  
1040 Square  
Lincoln Land, IL 12345

Date \_\_\_\_\_

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_ DOLLARS

The Land Bank  
Land IL 12345

Routing number: 9101112131415  
Account number: \_\_\_\_\_

Do not include your check number

Memo \_\_\_\_\_

① 123456789 | ② 9101112131415 | 9876



- **Attach supporting documents** to your return.
- If you have an entry on any of the lines identified below and do not attach the required supporting documents to your return, your entry will be disallowed, and any refund you are entitled to will be delayed.

**If you completed:**



<p>→ <b>Line 3</b> → Other additions to income</p> <p>→ <b>Line 5</b> → Federally taxed Social Security benefits and certain federally taxed retirement income</p> <p>→ <b>Line 7</b> → Other subtractions to income</p> <p>→ <b>Line 12</b> → Nonresident or part-year resident</p> <p>→ <b>Line 14</b> → Recapture of investment credits</p> <p>→ <b>Line 17</b> → Income tax paid to another state</p> <p>→ <b>Line 18</b> → Property tax and Education expense</p> <p>→ <b>Line 19</b> → Additional credits</p> <p>→ <b>Line 22</b> → Illinois Income Tax withheld</p> <p>→ <b>Line 24</b> → Pass-through entity tax payments</p> <p>→ <b>Line 25</b> → Earned Income Credit</p> <p>→ <b>Line 29</b> → Self-assessed penalty</p> <p>→ <b>Line 30</b> → Donations</p>	<p>✓ Illinois Schedule M and any required support listed on Schedule M</p> <p>✓ U.S. 1040 or U.S. 1040A, Page 1</p> <p>✓ Form W-2, if applicable</p> <p>✓ 1099-R, RRB-1099, or SSA-1099, if applicable</p> <p>✓ U.S. 1040, Schedule D, Pages 1 and 2, if applicable</p> <p>✓ Form IL-4644, if applicable</p> <p>✓ Illinois Schedule M and any required support listed on Schedule M</p> <p>✓ Illinois Schedule NR</p> <p>✓ Illinois Schedule 4255</p> <p>✓ Illinois Schedule CR, complete copies of out-of-state income tax returns, that state's supporting documents, and W-2 forms to support any local taxes paid</p> <p>✓ Illinois Schedule ICR</p> <p>✓ Receipt for Qualified K-12 Education Expenses or K-12 Education Expense Worksheet from Schedule ICR, if applicable</p> <p>✓ Receipts for educational expenses, if home schooled</p> <p>✓ Illinois Schedule 1299-C</p> <p>✓ All W-2, 1099-R, 1099-G, and W-2G forms showing Illinois income tax withheld. Be sure to attach to the front of your Form IL-1040.</p> <p>✓ IL-1023-C, Illinois Schedules K-1-P and K-1-T, if applicable</p> <p>✓ Illinois Schedule K-1-P or K-1-T</p> <p>✓ Illinois Schedule ICR</p> <p>✓ Form IL-2210, if you annualized your income and checked the box on Line 29c</p> <p>✓ Illinois Schedule G</p>
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## **What is All Kids?**

All Kids is a health care program for children, regardless of medical conditions they have or how much money their parents earn.

## **What does All Kids cover?**

All Kids covers

- doctor visits (including check-ups and shots),
- hospital stays,
- prescription drugs,
- dental care,
- vision care (including eyeglasses), and
- special services such as medical equipment, speech therapy, and physical therapy.

## **Who is eligible?**

Illinois residents who

- are age 18 or younger, and
- meet the insurance requirements (visit the web site or call for insurance requirements)

can get All Kids health insurance.

## **Are there any costs involved?**

Some families get All Kids for free, and some have to pay premiums and co-payments. What you pay depends on your income. While you have your records out to complete your tax return, visit the All Kids web site or call for All Kids income requirements.

## **How do I apply?**

You can

- submit an application using the web site.
- download and print an application using the web site.
- call the hotline to have an application mailed to you.
- visit the web site or call the hotline to find an application agent who can help you apply.

**Visit the All Kids web site at  
[allkidscovered.com](http://allkidscovered.com)**

**Call the All Kids hotline, toll-free, at  
1-866-All-Kids (1 866 255-5437)  
TTY: 1 877 204-1012**



# Customer Connection — for all your tax needs



→ For faster, easier service - 24 hours a day, 7 days a week.

- Learn about our electronic filing options
- Obtain your IL-PIN
- Get your Form 1099-G information for the amount of any overpayment you must include on your federal return
- Check your estimated payments
- Check your refund status
- Make payments using electronic funds withdrawal (IL-1040, IL-1040-ES, and IL-505-I)
- Get more information about a notice or a bill
- Get answers to frequently asked questions
- Find a tax professional in your area
- Change your address
- Get information about Illinois Use Tax and Illinois Cigarette Use Tax you may owe

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Or call 1 800 732-8866 or 217 782-3336 —

- **to speak with our staff . . . Business hours:** 8:00 a.m. to 5:00 p.m. Monday through Friday

**Extended telephone hours for 2009 filing season**

April 6 - April 10

Monday through Friday 7:30 a.m. - 6:00 p.m.

April 13 - April 15

Monday through Wednesday 7:30 a.m. - 6:00 p.m.

- **for automated tax assistance . . . 24 hours a day, 7 days a week**

To better insure access to your information, we suggest calling our automated system during our nonbusiness hours: before 8 a.m. and after 5 p.m.


The number for our TDD (telecommunications device for the deaf) is 1 800 544-5304.

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## For Tax Assistance

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### Internet or Phone

Use  **Customer Connection** located on the previous page for internet and phone assistance.

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### Walk-in

Walk in to any location listed below.

**Springfield, IL** — Willard Ice Building — 800 732-8866 or 217 782-3336  
101 West Jefferson Street — 62702  
*Business hours:* 8:00 a.m. to 5:00 p.m. Monday through Friday

*Business hours* for the following locations are 8:30 a.m. to 5:00 p.m. Monday through Friday:

**Chicago, IL** — James R. Thompson Center — 312 814-5232  
100 West Randolph Street — Concourse Level — 60601

**Des Plaines, IL** — Maine North Regional Building — 847 294-4200  
9511 Harrison Street FA203 — 60016

**Fairview Heights, IL** — 618 624-6773  
15 Executive Drive — Suite 2 — 62208

**Marion, IL** — 618 993-7650  
2309 West Main Street — Suite 114 — 62959

**Rockford, IL** — 815 987-5210  
200 South Wyman Street — 61101

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## For Forms, Instructions, and Publications

- Visit our web site at [tax.illinois.gov](http://tax.illinois.gov).
  - Call our 24-hour Forms Order Line at **1 800 356-6302**. Our telephones are available seven days a week.
  - Write to Illinois Department of Revenue, P.O. Box 19010, Springfield, Illinois 62794-9010.
  - During the filing season, Illinois forms are available at most post offices and libraries and at any taxpayer assistance office.
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## For Other Assistance

- **For federal tax information** — Call the IRS at **1 800 829-1040** or visit their web site at [www.irs.gov](http://www.irs.gov).
- **For other free tax help for low-income and senior taxpayers** — Visit a free tax preparation assistance location. To locate a site near you, visit [tax.illinois.gov](http://tax.illinois.gov), check our Customer Connection, or, if you live in Chicago, call **311**.
- **For All Kids information** — The All Kids program guarantees access to affordable health insurance for all children. For more information, call the Illinois Department of Healthcare and Family Services toll free at **1 866 ALL-KIDS** (TTY at **1 877 204-1012**), or visit [www.allkidscovered.com](http://www.allkidscovered.com).