



# Illinois Department of Revenue

## 2013 Form IL-1040-X

### Amended Individual Income Tax Return

REV 12

#### Step 1: Personal information

Do not write above this line.

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

Your Social Security number

Spouse's Social Security number

Your first name and initial

Spouse's first name and 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** ☐ Check if your Social Security number(s), name(s), or address listed above are different from your previously filed return.

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

**D Residency:** ☐ Resident ☐ Nonresident ☐ Part-year resident

**E** ☐ Check if you are in a civil union (see instructions)

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

☐ **\*\*Federal change accepted on** \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

☐ **\*\*NOL accepted on** \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

☐ State change

#### Step 2: Reason for filing

**STOP** 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) accepted the changes.

**G** On what date did you file your original Form IL-1040 or your latest Form IL-1040-X? \_\_\_\_/\_\_\_\_/\_\_\_\_

**H** Did you file a U.S. Form 1040X or Form 1045? If "yes," you must attach a copy to this form (see instructions). ☐ yes ☐ no

**I** 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.

#### Column A

As originally reported or adjusted

#### Column B

Corrected figures

	Column A	Column B
	As originally reported or adjusted	Corrected figures
<b>Income</b>		
<b>1</b> Federal adjusted gross income	1 .00	1 .00
<b>2</b> Federally tax-exempt interest and dividend income	2 .00	2 .00
<b>3</b> Other additions (attach Schedule M with amended figures)	3 .00	3 .00
<b>4</b> Total income - Add Lines 1 through 3.	4 .00	4 .00
<b>Base Income</b>		
<b>5</b> Social Security benefits and certain retirement plan income (attach U.S. 1040 or 1040A, page 1 with amended figures)	5 .00	5 .00
<b>6</b> Illinois Income Tax overpayment included in U.S. 1040, Line 10 (attach U.S. 1040, page 1 with amended figures)	6 .00	6 .00
<b>7</b> Other subtractions (attach Schedule M with amended figures)	7 .00	7 .00
<b>8</b> Total subtractions. Add Lines 5 through 7.	8 .00	8 .00
<b>9</b> Illinois base income. Subtract Line 8 from Line 4.	9 .00	9 .00
<b>Exemptions</b>		
<b>10</b> Number of exemptions:		
<b>a</b> yourself and your dependents ____ X \$2,100	10a .00	10a .00
<b>b</b> 65 or older or legally blind ____ X \$1,000	10b .00	10b .00
<b>c</b> Add Lines 10a and 10b. This is your exemption allowance.	10c .00	10c .00
<b>Net Income</b>		
<b>11 Residents only:</b> Net income. Subtract Line 10c from Line 9.	11 .00	11 .00
<b>12 Nonresidents and part-year residents only:</b> Write your Illinois base income from Schedule NR. (attach Schedule NR with amended figures)	12 .00	12 .00
<b>Tax</b>		
<b>13 Residents:</b> Multiply Line 11 by 5% (.05).	13 .00	13 .00
<b>Nonresidents and part-year residents:</b> Write the tax from Schedule NR.	13 .00	13 .00
<b>14</b> Recapture of investment tax credits (attach Schedule 4255)	14 .00	14 .00
<b>15</b> Income tax. Add Lines 13 and 14.	15 .00	15 .00



### Step 3 (Continued)

	<b>16</b> Income tax from Page 1, Line 15.	<b>16</b> _____	<b>16</b> _____
Nonrefundable Credits	<b>17</b> Credit from Schedule CR (attach Schedule CR with amended figures)	<b>17</b> _____	<b>17</b> _____
	<b>18</b> Property tax and K-12 education expense credit from Schedule ICR (attach Schedule ICR with amended figures)	<b>18</b> _____	<b>18</b> _____
	<b>19</b> Credit from Schedule 1299-C (attach Schedule 1299-C with amended figures)	<b>19</b> _____	<b>19</b> _____
	<b>20</b> Nonrefundable credits. Add Lines 17 through 19.	<b>20</b> _____	<b>20</b> _____
	<b>21</b> Tax after nonrefundable credits. Subtract Line 20 from Line 16.	<b>21</b> _____	<b>21</b> _____
Other Tax	<b>22</b> Household employment tax	<b>22</b> _____	<b>22</b> _____
	<b>23</b> Total Tax. Add Lines 21 and 22.	<b>23</b> _____	<b>23</b> _____
Previous Overpayments	<b>24</b> 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)		<b>24</b> _____
	<b>25</b> Tax after previous overpayments and use tax. Add Lines 23 and 24.		<b>25</b> _____
Payments and Refundable Credit	<b>26</b> Illinois Income Tax withheld (see instructions)	<b>26</b> _____	<b>26</b> _____
	<b>27</b> Estimated payments (IL-1040-ES, IL-505-I, and prior year credit)	<b>27</b> _____	<b>27</b> _____
	<b>28</b> Pass-through entity payments - nonresident and part-year residents only (attach Schedule K-1-P or K-1-T)	<b>28</b> _____	<b>28</b> _____
	<b>29</b> Earned income credit from Schedule ICR (attach Schedule ICR with amended figures)	<b>29</b> _____	<b>29</b> _____
	<b>30</b> Amount of tax paid with original return plus additional tax paid after it was filed (see instructions)		<b>30</b> _____
	<b>31</b> Total payments and refundable credit. Add Column B, Lines 26 through 30.		<b>31</b> _____

### Step 4: Refund or Balance Due

Result	<b>32</b> <b>Overpayment.</b> If Line 25 is less than Line 31, subtract Line 25 from Line 31.	<b>32</b> _____
	<b>33</b> <b>Underpayment.</b> If Line 25 is greater than Line 31, subtract Line 31 from Line 25.	<b>33</b> _____
	<b>34</b> Penalty and interest (see instructions) _____ + _____ = Penalty amount Interest amount	<b>34</b> _____
	<b>35</b> If Line 32 is greater than Line 34, subtract Line 34 from Line 32. This is your <b>refund</b> . If you want to deposit your refund directly into your checking or savings account, complete the direct deposit information below.	<b>35</b> _____
	<div style="border: 1px solid black; padding: 5px; margin: 5px;"> Routing number <span style="border: 1px solid black; display: inline-block; width: 100px; height: 1.2em; vertical-align: middle;"></span> <input type="checkbox"/> Checking or <input type="checkbox"/> Savings  Account number <span style="border: 1px solid black; display: inline-block; width: 200px; height: 1.2em; vertical-align: middle;"></span> </div>	
<b>36</b> If Line 32 is less than Line 34, subtract Line 32 from Line 34. <b>or</b> If you have an amount on Line 33, add Lines 33 and 34. This is the <b>amount you owe</b> .	<b>36</b> _____	

### Step 5: Sign and Date and Third Party Designee

Under penalties of perjury, I state that I have examined this return, and, to the best of my knowledge, it is true, correct, and complete.

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

\_\_\_\_\_  
Paid preparer's signature Date Preparer's phone number Preparer's FEIN, SSN, or PTIN

☐ Check, and complete below, to allow another person to discuss this return with the Illinois Department of Revenue.

Designee's Name (please print) \_\_\_\_\_ Designee's Phone number \_\_\_\_\_

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

DR\_\_\_\_\_ ID\_\_\_\_\_ X3





# Supporting Documents for Form IL-1040-X

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

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

If you file Form IL-1040-X because you filed a U.S. Form 1040X or Form 1045 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 or Form 1045) in the appropriate space in Step 1, Line F, and attach proof of federal finalization.

**Proof of federal finalization for U.S. 1040X or Form 1045 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 an NOL.

- ◆ **a balance due**, you must attach proof of federal finalization and write the date you filed your U.S. Form 1040X and paid the tax due in the appropriate space in Step 1, Line F. Failure to provide this date could result in an assessment of a late-payment penalty.

**Proof of federal finalization for U.S. 1040X underpayments** is a copy of your U.S. Form 1040X and a copy of the check you sent to the IRS to pay the tax due.

**Note** If you do not have proof of federal finalization, call the IRS or go to their website at [www.irs.gov](http://www.irs.gov) to request a tax account transcript.

## Line Changes

- ◆ Attach the proper supporting documents, listed below, to your return.

**Note** If you are filing a civil union return, attach Schedule CU and a federal "as-if-married" return or schedule for all lines requiring U.S. forms to be attached.

- ◆ 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.**

If you corrected:		Attach
→	<b>Line E</b> Civil union return	✓ Schedule CU and a federal "as-if-married" return with amended figures, including all schedules and attachments
→	<b>Line 1</b> Federal adjusted gross income	✓ U.S. Form 1040, 1040X, or 1045 (with any Schedules A and B) if an NOL. <b>Note:</b> If an NOL, 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
→	<b>Line 3</b> Other additions	✓ Schedule M with amended figures and any other required support listed on Schedule M
→	<b>Line 5</b> Social Security benefits and certain retirement plan income	✓ U.S. Form 1040 or 1040A, Page 1, with amended figures
		✓ Form W-2, if applicable
		✓ Form 1099-R, RRB-1099, or SSA-1099, if applicable

Continued on the next page



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

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

If you corrected:	Attach
→ <b>Line 6</b> → Illinois Income Tax overpayment included in U.S. 1040, Line 10	✓ U.S. Form 1040, Page 1, with amended figures
→ <b>Line 7</b> → Other subtractions	✓ Schedule M with amended figures and any other required support listed on Schedule M
→ <b>Line 10</b> → Exemption allowance	✓ U. S. Form 1040X ✓ Proof of federal finalization
→ <b>Line 12</b> → Nonresidents and part-year residents	✓ Schedule NR with amended figures
→ <b>Line 14</b> → Recapture of investment tax credits	✓ Schedule 4255
→ <b>Line 17</b> → Credit for tax paid to other states	✓ Schedule CR with amended figures
→ <b>Line 18</b> → Property tax and K-12 education expense credit from Schedule ICR	✓ Schedule ICR with amended figures and any other required support listed on Schedule ICR ✓ Receipts for home school expenses
→ <b>Line 19</b> → Schedule 1299-C Credits	✓ Schedule 1299-C with amended figures
→ <b>Line 26</b> → Illinois Income Tax withheld	✓ All W-2 and 1099 forms, Form IL-4852, or letter, on company letterhead, from employer
→ <b>Line 28</b> → Pass-through entity payments	✓ Schedule K-1-P or K-1-T with amended figures
→ <b>Line 29</b> → Earned Income Credit	✓ Schedule ICR with amended figures ✓ U.S. Form 1040X, if changing federal EIC ✓ Proof of federal finalization