



What's New?

- Schedules NLD, Illinois Net Loss Deduction, and UB/NLD, Unitary Illinois Net Loss Deduction, are no longer schedules to be completed and sent in with the return. Both schedules have been redesigned as worksheets to be completed to assist you with calculating your Illinois Net Loss Deduction. The worksheets are not required to be submitted with your return and should be retained with your records. See Appendices C and E in these instructions.
- Due to the elimination of the NLD schedules, a checkbox for merged losses has been added to Step 4, Line 30 and a request for a detailed statement of the merged loss(es) has been added to the instructions.
- If you are claiming a discharge of indebtedness loss, a detailed statement is to be enclosed and the box checked in Step 1, Line O.
- A checkbox has been added to Step 7, Line 62, to indicate if there is credit carryforward to a different FEIN on the taxpayer's final return. A detailed statement must be attached to your return.
- Schedule I, Income Received, has been eliminated. Instead, all Schedules K-1-P and K-1-T you received must be attached to your return.

General Information

Who must file Form IL-1041-X?

You should file Form IL-1041-X if you are amending a previously filed, processable Form IL-1041, Illinois Fiduciary Income and Replacement Tax Return, for a tax year ending **on or after December 31, 2007**. Your change can occur from a state or federal change that affects items used to compute your Illinois net income, net loss, or credit, such as

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

A separate amended return must be filed for each tax year you need to amend.

What if I need to change my return before the extended due date expires?

If you filed your original Form IL-1041 and a state or federal correction or change needs to be made before the extended due date expires (see the instructions of your original return), you should file Form IL-1041-X. Due to the automatic extension, any return filed after the original return and on or before the extended due date will be treated as the original return.

If you are filing Form IL-1041-X before the extended due date to change the election on your original return to treat all income other than compensation as business income, check the box on Schedule NR, Nonresident Computation of Fiduciary Income, Step 3, and provide a written explanation indicating the change to your election in the "Explain the changes on this return" area of Form IL-1041-X.

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-1041-X is being filed to report a state or federal change.

State change - If your change creates or increases the Illinois net loss for the year, you must file Form IL-1041-X showing the increase in order to carry the increased loss amount to another year.

If your change decreases the tax due to Illinois and you are entitled to a refund or credit carryforward, you must file Form IL-1041-X within

- three years after the due date of the return (including extensions),
- three years after the date your original return was filed, or
- one year after the date your Illinois tax was paid, whichever is latest.

If your change increases the tax due to Illinois, you should file Form IL-1041-X and pay the tax, penalty, and interest promptly.

Federal change - 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. Acknowledgement that the IRS received your amended return is not acceptable proof of federal finalization.

If your federal change decreases the tax due to Illinois and you are entitled to a refund or credit carryforward, you must file Form IL-1041-X within two years plus 120 days of federal finalization.

If your federal change increases the tax due to Illinois, you must file Form IL-1041-X and pay any additional tax within 120 days of IRS partial agreement or finalization. In order to avoid late payment penalties, you must attach proof of the federal finalization date, showing the change was reported to Illinois within 120 days of IRS acceptance, or you may be assessed a late-payment penalty.

Note → If you fail to notify us of your change by filing Form IL-1041-X, we may issue a notice of deficiency at any time. Once you file your change, we may issue a notice of deficiency within two years.

What if I am amending my return due to multiple federal adjustments?

If you are amending your original Form IL-1041 due to multiple federal adjustments that were finalized on different dates, then you must complete separate amended Illinois returns for each federal finalization date. For example, if you receive a 2020 return adjustment from the IRS on July 10, 2021, then in August, you amend your federal Form 1041 and receive federal finalization on October 22, 2021, then you must submit one Form IL-1041-X for the July 10, 2021, adjustments and a separate Form IL-1041-X for the October 22, 2021, adjustments. Failure to file separate amended returns for each federal finalization date may result in the denial of the entire claim, a delay in processing, or the assessment of penalty and interest.

What if my amended return involves an Illinois net loss deduction (NLD)?

If you have an Illinois NLD from any loss year ending on or after December 31, 1986, it is subtracted from and limited to base income allocable to Illinois.

To determine your "Illinois net loss" start with your total unmodified base income and apply all addition and subtraction modifications, and all allocation and apportionment provisions.

If you are carrying an Illinois NLD, refer to the "General Information" section of Form IL-1041 Instructions and Appendix C in the Form IL-1041 Instructions for how to calculate your Illinois Net Loss Deduction if you do not have a method of determining your net loss deduction.

Who should sign the return?

Your Form IL-1041-X must be signed by the fiduciary of the trust or estate. If there are two or more joint fiduciaries, the signature of one will comply with the requirements of the IITA. In the case of bankruptcy, a receiver, trustee, or assignee must sign any return required to be filed on behalf of the trust or estate. Any person paid to prepare the return (other than a fiduciary of the trust or estate, or a regular, full-time employee of the taxpayer, such as a clerk, secretary, or bookkeeper) must provide a signature, date the return, enter the preparer tax identification number (PTIN) issued to them by the Internal Revenue Service, and provide their firm's name, address, and phone number.

Can a reasonable facsimile be used?

In general, you must obtain and use forms prescribed by the Illinois Department of Revenue (IDOR). Separate statements not on forms provided or approved by IDOR will not be accepted and you will be asked for appropriate documentation. **Failure to comply with this requirement may result in failure to file penalties, a delay in the processing of your return, or a delay in the generation of any overpayment.** Additionally, failure to submit appropriate documentation when requested may result in a referral to our Audit Bureau for compliance action.

Trusts and Estates must complete Form IL-1041-X. Do not send a computer printout with line numbers and dollar amounts attached to a blank copy of the return. Computer generated printouts are not acceptable, even if they are in the same format as IDOR forms. Computer generated forms from an IDOR-approved software developer are acceptable.

What are the penalties and interest?

Penalties — You will owe

- a **late-filing penalty** if you do not file a processable return by the extended due date;
- a **late-payment penalty** if you do not pay the tax you owe by the original due date of the return;
- 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 your bill.

Interest — The interest rate is the federal underpayment rate, which is set by the IRS under IRC Section 6621.

Note → For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, available at tax.illinois.gov.

What must I attach to my Form IL-1041-X?

This form must contain a complete explanation of the reasons for filing the claim or amendment. You **must** attach proof of the federal finalization date and any schedules, forms, breakdowns, statements, or other documentation required to support your claim. If Form IL-1041-X is submitted without the proper attachments, it may be partially or totally denied.

Examples of federal finalization include a copy of one or more of the following items:

- your federal refund check
- your audit report from the IRS
- your federal transcript verifying your federal taxable income

If you are filing Form IL-1041-X because

- you filed an amended federal return and your tax due to Illinois decreases, you must attach proof of the federal finalization date, a copy of that federal return, plus any other related forms, schedules, or attachments, including a signed and dated copy of any federal report of income tax examination changes, if applicable.
- you filed an amended federal return and your tax due to Illinois increases, you must attach proof of the federal finalization date, including a signed and dated copy of any federal report of income tax examination changes, if applicable, showing the change was reported to Illinois within 120 days of IRS acceptance, or you may be assessed a late-payment penalty.
- of a change by the IRS, you must include all copies of the federal examining officer's reports, including preliminary, revised, corrected, and superseding reports, and a signed and dated copy of any federal report of income tax examination changes, if applicable.
- you copied information incorrectly from your federal Form 1041 onto your Form IL-1041, you must include a copy of your federal Form 1041.
- of a change in, or audit of, another state's tax return, you must include a copy of the other state's corrected return or the examining officer's reports.
- of an Illinois net loss deduction, see Specific Instructions for Line 30.
- of a change in the information reported on your Schedule D, Beneficiary Information, you must include a corrected Illinois Schedule D.
- of changes reported on a revised Schedule K-1-P or K-1-T (or any equivalent document) **you received**, you must include a copy of the revised Schedule(s) K-1-P or K-1-T (or equivalent document). **Do not** attach copies of Schedule(s) K-1-T **you issued** and which lists your name and FEIN in Step 1 of Schedule K-1-T.
- of changes, other than those described above, see Form IL-1041 Instructions and any schedules for the year you are changing to determine what attachments you must provide.

Should I round?

You must round the dollar amounts on Form IL-1041-X to whole dollar amounts. To do this, you should drop any amount less than 50 cents and increase any amount of 50 cents or more to the next higher dollar.

Where should I file?

Mail your Form IL-1041-X to:

**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19016
SPRINGFIELD IL 62794-9016**

What if I need additional assistance or forms?

- Visit our website at tax.illinois.gov for assistance, forms or schedules.
- Write us at:
**ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19001
SPRINGFIELD IL 62794-9001**
- Call **1 800 732-8866** or **217 782-3336** (TDD, telecommunications device for the deaf, 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.

Specific Instructions

For instructions regarding completion of Steps 1 through 6, refer to the Form IL-1041 Instructions and schedules for the year being amended.

Specific instructions for most of the lines are included. If a specific line is not referenced, follow the instructions on the form.

Enter the tax year you are amending in the space provided at the top of Form IL-1041-X.

Step 1: Identify your fiduciary

A — Type or print your legal business name. If you have a name change from your original return, check the corresponding box.

B — Type or print your mailing address. If your address has changed since you filed your last return, check the box.

C — Indicate if you are a trust or an estate by checking the appropriate box.

D — Indicate if you are an Electing Small Business Trust (ESBT), an individual bankruptcy estate, or a complex trust without distribution by checking the appropriate box.

Note → For individual bankruptcy estates, you should complete Form IL-1040-X, Amended Individual Income Tax Return, carry the tax amount to Step 7 of Form IL-1041-X, and check the individual bankruptcy estate box. On the top of Form IL-1040-X, write “Individual Bankruptcy Estate. Do not detach.” Attach Form IL-1040-X to the back of Form IL-1041-X.

E — Check the appropriate box for the reason you are filing this return. If you are amending due to a federal change, you must check the appropriate box for partial agreed or finalized, and include the date of IRS finalization, which might not be the date the federal amended return was filed. Please attach a dated copy of any federal examining officer’s report. If you do not provide this date or the required attachments, you may be assessed penalties and interest.

F — Enter your entire federal employer identification number (FEIN).

G — Check the box if you are filing this form only to report an increased net loss, you have no surcharges for Compassionate Use of Medical Cannabis Program Act or sale of assets by gaming licensee, or pass-through withholding payments to report on behalf of your members on your original or amended return, and no overpayment will result. Complete Steps 2 and 3 through 4, and Illinois Schedule NR (Form IL-1041), if applicable, and Step 4, Lines 27 through 29. Sign the return in Step 9 and leave the rest of the form blank.

H — If you are not an Illinois resident, you must check the box on Line H and attach a completed Illinois Schedule NR (Form IL-1041), Nonresident Computation of Fiduciary Income, to this return.

I — You must check the box and attach Schedule 1299-D, Income Tax Credits, if you are entitled to take income tax credits on Step 6, Line 46, even if the amount is not changing from your original return, or if you have earned credits in this tax year, but are unable to use them. Attach Illinois Schedule 1299-D and any other required support listed on Schedule 1299-D to your tax return, even if you are unable to use any of the credits in this tax year.

J — RESERVED

K — You must check the box and attach Form IL-4562, Special Depreciation, if you are claiming special depreciation addition or subtraction modifications on Form IL-1041-X, even if the amounts are not changing from your original return.

L — You must check the box and attach Schedule M, Other Additions and Subtractions (for businesses), if you are claiming other addition or subtraction modifications on Form IL-1041-X, even if the amounts are not changing from your original return.

M — You must check the box and attach Schedule 80/20, Related-Party Expenses, if you are claiming related-party expenses modifications on your Form IL-1041-X, even if the amounts are not changing from your original return.

N — If you completed federal Form 8886 to report a tax shelter, and you did not attach a copy to your original return, check the box and attach a copy of the federal Form 8886 to this return. If you are filing this return because of changes associated with federal Form 8886, provide a detailed explanation in “Explain the changes on this return” area of your Form IL-1041-X.

O — Check the box and attach a detailed statement if you must adjust your loss or loss carryover due to discharge of indebtedness. For more information, see the Form IL-1041 Instructions for Line 28 and Appendix D.

P — Check this box if you are filing this amended return to report changes to your Illinois sales factor numerator due to the inclusion or exclusion of throwback sales.

Q — Check this box if you are filing this amended return to report changes to your Illinois sales factor numerator due to the inclusion or exclusion of double throwback sales.

R — Check this box if you are a 52/53 week filer. A 52/53 week filer is a fiscal filer with a tax year that varies from 52 to 53 weeks because their tax year ends on the same day of the week instead of the last day of the month.

S — Check this box if you are filing a short year return and your tax year begins on or after January 1, 2021.



Explain the changes on this return

The purpose of this area is to allow you to explain what specific changes you are making to your Illinois tax return. You should include all relevant information, including, but not limited to, changes made to

- specific addition and subtraction modifications,
- the business income election,
- credit or credit recapture amounts,
- the Illinois net operating loss deduction, and
- the federal or other state return that caused changes to the Illinois return.

You must provide an explanation for each line item you change.

If your changes generate an overpayment which you elect to receive as a credit carryforward and you elect to apply that credit to a tax year other than the year described in the Line 62 instructions, you must follow the instructions found under “May I apply my credit to a different tax year?” If you fail to include the required information in your explanation, your election will be considered invalid and we will not apply your credit as you requested.

General Information for Steps 2 through 6

Column A — Enter the amounts from your most recently filed or adjusted return for the year that you are amending. This may be figures from your original Form IL-1041, or a previously amended or audited return.

Column B — Enter the correct amount for each line in Column B.

For each line item you change, you must provide an explanation in the “Explain the changes on this return” area of your IL-1041-X.

Note → If you are filing this form only to report an increase in your Illinois net loss, you have no surcharges for Compassionate Use of Medical Cannabis Program Act or sale of assets by gaming licensee,

or pass-through withholding payments to report on behalf of your members on your original or amended return, and the change will not result in an overpayment, see the instructions for Step 5, Line 27.

Step 2: Figure your income or loss

Lines 1 through 10 — Refer to your Form IL-1041, Step 2, Specific Instructions, for the year being amended.

Note — Do not apply your Illinois net loss deduction amount in this step. Net Loss Deductions are reported on Step 4, Line 30.

Step 3: Figure your Illinois base income or loss

Lines 13 through 24 — List each item and the amount on the line provided. You must identify all subtractions and attach all of the required supporting documentation.

Line 26 — This is your base income or loss. If you are a resident of Illinois enter this amount on Step 4, Line 27, and complete the rest of the return. If you are a nonresident of Illinois complete a revised Illinois Schedule NR (Form IL-1041), before completing Step 4. Complete a revised Illinois Schedule NR (Form IL-1041) only if you completed this schedule with your original return. **You must attach a completed Illinois Schedule NR (Form IL-1041) to your return.**

Note — If you elected to treat all of your income other than compensation as business income on your original or corrected Illinois Schedule NR (Form IL-1041), you must follow that election on your revised Illinois Schedule NR (Form IL-1041). If you are filing this return on or before the extended due date, and are making the election to treat all nonbusiness income as business income, you must complete a new Illinois Schedule NR (Form IL-1041). See Illinois Schedule NR (Form IL-1041), Specific Instructions, for the year being amended.

Step 4: Figure your net income

Line 27 — Follow the instructions on the form. If the corrected amount in Column B reflects a loss, you may be able to carry this loss to other years as an Illinois NLD. See Appendix C or E of the Form IL-1041 Instructions.

Note — If you are filing this form only to report an increase in your Illinois net loss, you have no surcharges for Compassionate Use of Medical Cannabis Program Act or sale of assets by gaming licensee, or pass-through withholding payments to report on behalf of your members on your original or amended return, and the change will not result in an overpayment, check the box in Step 1, Line G, complete Steps 2 and 3, Step 4, Lines 27 through 29, and Illinois Schedule NR (Form IL-1041), if applicable. Complete the "Explain the changes on this return" area of your IL-1041-X stating what caused the increase in the Illinois net loss and sign the return in Step 8. Leave the rest of the form blank.

Line 28 — If for federal income tax purposes you were required to reduce a federal net operating loss reported on your federal Form 1041 because you excluded from federal gross income discharge of indebtedness income, then you may be required to reduce the net loss reported on Line 27. Use the Loss Reduction Worksheet in the Form IL-1041 Instructions to figure your loss reduction. Also, **attach to Form IL-1041-X a copy of your federal Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness and a detailed statement of the debt and reason for the debt.** For additional information, see Illinois Income Tax Regulations Section 100.2310(c)

Note — If you also have Illinois net operating loss carryovers to the tax year of the debt cancellation, you may also be required to reduce these carryovers. See Appendix D of Form IL-1041 instructions for more information.

Line 29 — If you have a discharge of indebtedness adjustment on Line 28, add Lines 27 (a negative number) and 28 (a positive number), and enter the result here. This amount cannot be greater than zero.

If you do not have a discharge of indebtedness adjustment, enter zero on Line 28 and the amount from Line 27 on Line 29.

Line 30 — Enter your Illinois NLD carryforward as determined from Appendix C or E of Form IL-1041 Instructions.

Line 31 — The standard exemption is \$1,000. If you have a change in your tax year end, and the result is a tax period of less than 12 months, the standard exemption is prorated based on the number of days in the short tax year. However, if this is your first or final return, you are allowed to use the full-year standard exemption even if it is a short tax year. If you are a nonresident, you must use Schedule NR (Form IL-1041) to compute your exemption allowance.

This figure cannot be greater than "\$1,000." The standard exemption is \$0.00 if your AGI is \$250,000 or more. You should make the determination about your AGI based on AGI under IRC Section 67(e).

Step 5: Figure your net replacement tax - For trusts only, estates go to Step 7

Follow the instructions on the form. Be sure to attach any required schedules or forms.

Line 35 — See Illinois Schedule 4255, Recapture of Investment Tax Credits, for more information. You must attach Illinois Schedule 4255 if you have an amount on this line.

Line 37 — See Illinois Schedule CR (Form IL-1041), for more information regarding the replacement tax credit for income tax paid to another state while an Illinois resident. You must attach Illinois Schedule CR (Form IL-1041) and all required supporting documents. See Schedule CR instructions for more information.

Line 38 — See Form IL-477, Replacement Tax Investment Credits, for more information. You must attach Form IL-477 and any other required support listed on Form IL-477 if you have an amount on this line.

Step 6: Figure your net income tax - For trusts and estates

Line 42 — Follow the instructions on Form IL-1041.

Line 43 — See Illinois Schedule 4255 for more information regarding the recapture of investment credits. You must attach Illinois Schedule 4255 if you have an amount on this line.

Line 45 — See Illinois Schedule CR (Form IL-1041), for more information regarding the income tax credit for income tax paid to another state while an Illinois resident. You must attach Illinois Schedule CR (Form IL-1041) and all required supporting documents. See Schedule CR instructions for more information.

Line 46 — See Illinois Schedule 1299-D for more information regarding income tax credits. If you have an amount on this line, check the box in Step 1, Line I and attach Illinois Schedule 1299-D and any other required support listed on Schedule 1299-D.

Step 7: Figure your refund or balance due

Note — If you are filing this form only to report an increase in your Illinois net loss, you have no surcharges for Compassionate Use of Medical Cannabis Program Act or sale of assets by gaming licensee, or pass-through withholding payments to report on behalf of your members on your original or amended return, and an overpayment will not result, do not complete this step.

Line 51 — Compassionate Use of Medical Cannabis Program Act surcharge. Use the instructions and the Surcharge Worksheet in the Form IL-1041 instructions to figure your surcharge.

Line 52— Sale of Assets by Gaming Licensee surcharge. Use the instructions and the Surcharge Worksheet in the Form IL-1041 instructions to figure your surcharge.

Line 53 — Complete **all sections** of Illinois Schedule D and enter the amount from Illinois Schedule D, Section A, Line 7 on this line. This is the amount of pass-through withholding payments you owe on behalf of your members. **You must attach a corrected Illinois Schedule D if there is a change in the information reported on your most recently filed Illinois Schedule D.** See “Definitions to help you complete your Form IL-1041” in the Form IL-1041 instructions for more information.

Note → Do not include on Line 53 any pass-through withholding payments **reported to you** on Schedule(s) K-1-P or K-1-T. Pass-through withholding payment amounts reported to you are included on Step 7, Line 55c.

Note → You **must** also issue revised Schedule(s) K-1-T to your beneficiaries if any amounts reported to them on the original Schedule(s) K-1-T you issued have changed. Mark the top of the revised Schedule(s) K-1-T you issue as “Revised.”

Line 55a — Enter the sum of any overpayment from your prior year tax returns that you requested to be applied to this year’s tax return. Take into account any correspondence we may have sent you that changed the amount of your credit carryforward from the previous year.

Line 55b — Enter the sum of the following, not including any penalty and interest previously paid:

- estimated payments or tax prepayments made during the tax year,
- extension payments,
- any tax payments you made with a previously filed Form IL-1041-X, and
- any other payments made prior to the date this amended return is filed (e.g., responding to a bill).

Line 55c — Enter the amount you wish to claim of Illinois pass-through withholding payments reported to you by partnerships, S corporations, or trusts on Schedule(s) K-1-P or K-1-T. If you received more than one Schedule K-1-P or K-1-T, add the amounts you wish to claim from all the schedules and enter the total on Line 55c. **Attach copies of the Schedules K-1-P and K-1-T you received from the pass-through entities to your Form IL-1041-X.** See “Definitions to help you complete your Form IL-1041” in the Form IL-1041 instructions for more information.

Note → Do not include on Line 55c any pass-through withholding payments **you owe** on behalf of your members. Pass-through withholding payments you owe on behalf of your members are included on Step 7, Line 53.

Special Note → **Do not attach** copies of Schedules K-1-T you issued to your beneficiaries. You should keep copies of these schedules in your records.

Line 55d— Enter the amount of Illinois income tax withheld on wages and salaries (of a decedent) and gambling withholding that were received by you. **This withholding must be claimed by the fiduciary.** Also include any Illinois Income Tax withheld as reported on any federal 1099 forms you received. **Attach Forms W-2, W-2G, and any federal 1099 forms you received to your Form IL-1041-X.**

Line 57 — Enter previously paid penalty and interest. Obtain this information from your MyTax Illinois account. Sign into mytax.illinois.gov to view or register your account.

Line 58 — Enter the total amount of any overpayment, credit, or refund (whether or not you received the overpayment) reported on your previously filed Form IL-1041 or Form IL-1041-X. Do not include any interest that you received.

Line 62 — Enter the amount of overpayment you elect to be credited forward. Check the box on this line if this is your final return and any remaining carryforward is being transferred to another entity. **Attach** a detailed statement to your return listing the FEIN of the entity receiving the credit carryforward, the date the credit was transferred, and the reason for the transfer.

See Form IL-1041, Line 58 instructions for information about applying your credit carryforward.

Your credit carryforward will not be applied if you do not file a processable return.

If your overpayment accrues interest and you elect to receive your

- entire overpayment as a credit carryforward, any interest due will be applied with your credit as an additional credit carryforward. We will calculate the amount of interest due and notify you. When you claim your credit carryforward in a future year you must include this interest amount in the amount claimed.
- overpayment as both a credit carryforward and a refund, we will apply the credit as you request and include any interest due with your refund.

Note → Your credit carryforward may be reduced by us due to corrections we make to your return, or to satisfy any unpaid tax, penalty, and interest due for this year or any other year. If we reduce your credit carryforward, it may result in a late-payment penalty in a subsequent year.

May I apply my credit to a different tax year?

Yes. If you wish to apply your credit to a tax year other than the one described above, you must indicate the tax year to which you wish to have the credit apply in the “Explain the changes on this return” area of your IL-1041-X.

If you do not follow these instructions, your election will be considered invalid and we will apply your credit as indicated under “To which tax year will my credit apply?” in the original return instructions.

If you submit a valid request, we will apply your credit as you requested and notify you. Once made, your election to change the tax year to which your credit will apply is irrevocable.

Note → You may only apply your credit to tax years occurring after the year of the return creating the overpayment. If you request to apply more credit than our records show you have available, we will apply the maximum amount available and notify you of the difference.

Line 63 — Follow the instructions on the form. We will calculate any interest that may be due you and include it in your refund check. Any refund may be reduced to satisfy any outstanding liability.

We do not currently offer direct deposit as a method for receiving a refund from an amended return. Overpayments will be refunded by check.

Line 64 — Follow the instructions on the form. This is your amount of tax due that must be paid in full if \$1 or more. We encourage you to let us figure your penalties and interest and send you a bill instead of determining these amounts yourself. We will compute any penalty and interest due and notify you. For more information see “What are the penalties and interest?” and Publication 103, Penalties and Interest for Illinois Taxes.

Note → We will apply all payments against tax first, penalty second, and interest third.

If you have a balance due on Lines 64, be sure to **enter the amount you are paying on the top of Page 1 of the Form IL-1041-X.**

Complete a payment voucher, Form IL-1041-X-V, make your check or money order payable to “**Illinois Department of Revenue**”, and **attach them to the front of the return.**

Step 8 — Signature, date, and paid preparer's information

You must sign and date your return. If you do not sign your return, it will not be considered filed and you may be subject to a **nonfiler penalty**.

If you pay someone to prepare your return, the income tax return preparer must also sign and date the return, enter the preparer tax identification number (PTIN) issued to them by the Internal Revenue Service, and provide their firm's name, address, and phone number.

If you want to allow the paid preparer listed in this step to discuss this return with IDOR, check the box. This authorization will allow your paid preparer 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. The authorization will automatically end no later than one year after you file your amended return. You may revoke the authorization at any time by calling or writing us.