

Illinois Department of Revenue  
**2025 Form IL-1040-X**  
 Amended Individual Income Tax Return



REV 12

**Step 1: Personal Information** - Enter personal information and Social Security numbers (SSN). You must provide the entire SSN(s) - no partial SSN.

A Your first name and middle initial	Your last name		Date of birth	Your social security number
Spouse's first name and middle initial	Spouse's last name		Spouse's date of birth	Spouse's social security number
Mailing address (See inst. if foreign address)		Apartment number	City	State
				Zip or postal code
Foreign nation if not US (do not abbreviate)		County (Illinois only)	Email address	
<b>B</b> Check the box if your Social Security number(s), name(s), or address listed above are different from your previously filed return. <input type="checkbox"/>				
<b>C</b> Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Widowed <input type="checkbox"/> Head of household				
<b>D</b> Check If someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. <input type="checkbox"/> You <input type="checkbox"/> Spouse				
<b>E</b> Check the box if this applies to you during 2025. <input type="checkbox"/> Nonresident - <b>Attach</b> Schedule NR <input type="checkbox"/> Part-year resident - <b>Attach</b> Schedule NR				
<input type="checkbox"/> STOP If you are changing your Illinois return due to a change to your federal return that resulted in an overpayment, <b>do not file</b> this form until you receive notification the Internal Revenue Service (IRS) accepted the changes.				

**Step 2: Income**

	<b>Corrected figures</b>
1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11a.	1 <u>      </u> .00
2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a.	2 <u>      </u> .00
3 Other additions. <b>Attach</b> Sch. M.	3 <u>      </u> .00
<b>4 Total income.</b> Add Lines 1 through 3.	4 <u>      </u> .00

**Step 3: Base Income**

5 Social Security benefits and certain retirement plan income if included in Line 1. (generally on fed. Forms 1040/1040-SR, Lines 4b, 5b, and 6b) <b>Attach</b> fed. Form 1040/1040-SR.	5 <u>      </u> .00
6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Line 1. <b>Attach</b> federal Form 1040 or 1040-SR, Sch. 1.	6 <u>      </u> .00
7 Other subtractions. <b>Attach</b> Sch. M.	7 <u>      </u> .00
8 Add Lines 5, 6, and 7. This is the total of your subtractions.	8 <u>      </u> .00
<b>9 Illinois base income.</b> Subtract Line 8 from Line 4.	9 <u>      </u> .00

**Step 4: Exemptions - See instructions before completing Step 4.**

10 a Enter the exemption amount for yourself and your spouse. See Instructions.	10a <u>      </u> .00
b Check if 65 or older: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	10b <u>      </u> .00
c Check if legally blind: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	10c <u>      </u> .00
d If you are claiming dependents, enter the amount from Sch. IL-E/EITC, Step 2, Line 1. <b>Attach</b> Sch. IL-E/EITC.	10d <u>      </u> .00
<b>Exemption allowance.</b> Add Lines 10a through 10d.	10 <u>      </u> .00

**Step 5: Net Income and tax**

11 <b>Residents: Net income:</b> Subtract Line 10 from Line 9. <b>Nonresidents and part-year residents:</b> Enter the Illinois net income from Schedule NR. <b>Attach</b> Sch. NR.	11 <u>      </u> .00
12 <b>Residents:</b> Multiply Line 11 by 4.95% (.0495). <b>Nonresidents and part-year residents:</b> Enter the tax from Schedule NR.	12 <u>      </u> .00
13 Recapture of investment tax credits. <b>Attach</b> Sch. 4255.	13 <u>      </u> .00
14 <b>Income tax.</b> Add Lines 12 and 13. Cannot be less than zero.	14 <u>      </u> .00

**Step 6: Tax After Nonrefundable Credits**

15 Income tax paid to another state while an Illinois resident. <b>Attach</b> Sch. CR.	15 <u>      </u> .00
16 Property tax, K-12 education expense, and volunteer emergency worker credit from Schedule ICR. <b>Attach</b> Sch. ICR.	16 <u>      </u> .00
17 Credit from Schedule 1299-C. <b>Attach</b> Sch. 1299-C.	17 <u>      </u> .00
18 Add Lines 15, 16, and 17. This is the total of your credits. Cannot exceed the tax amount on Line 14.	18 <u>      </u> .00
<b>19 Tax after nonrefundable credits.</b> Subtract Line 18 from Line 14.	19 <u>      </u> .00

**Step 7: Other Taxes**

20 Household employment tax.	20 <u>      </u> .00
21 Use tax reported on your original return. <b>You cannot change the use tax from what you originally reported.</b> See instructions.	21 <u>      </u> .00
22 Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges.	22 <u>      </u> .00
<b>23 Total tax.</b> Add Lines 19, 20, 21, and 22.	23 <u>      </u> .00

▼ Staple W-2 and 1099 forms here.

▲ Staple your check and IL-1040-X-V here.

