



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.

<b>A</b> 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							
<b>STOP</b> 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 from the Internal Revenue Service (IRS) accepted the changes.							

**Step 2: Income**

Corrected figures

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

**Step 3: Base Income**

- |  |                |            |
|--|----------------|------------|
| <b>5</b> 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. | <b>5</b> _____ | <b>.00</b> |
| <b>6</b> 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.                                     | <b>6</b> _____ | <b>.00</b> |
| <b>7</b> Other subtractions. <b>Attach</b> Sch. M.   | <b>7</b> _____ | <b>.00</b> |
| <b>8</b> Add Lines 5, 6, and 7. This is the total of your subtractions.  | <b>8</b> _____ | <b>.00</b> |
| <b>9</b> <b>Illinois base income.</b> Subtract Line 8 from Line 4.   | <b>9</b> _____ | <b>.00</b> |

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

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

**Step 5: Net Income and tax**

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

**Step 6: Tax After Nonrefundable Credits**

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

**Step 7: Other Taxes**

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

24 \_\_\_\_\_ .00

### Step 8: Payments and Refundable Credit

<b>25</b>	Illinois Income Tax withheld. <b>Attach</b> Sch. IL-WIT.	<b>25</b>	<u>                    .00</u>
<b>26</b>	Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return.	<b>26</b>	<u>                    .00</u>
<b>27</b>	Pass-through withholding. <b>Attach</b> Sch. K-1-P or K-1-T.	<b>27</b>	<u>                    .00</u>
<b>28</b>	Pass-through entity tax credit. <b>Attach</b> Sch. K-1-P or K-1-T.	<b>28</b>	<u>                    .00</u>
<b>29</b>	Earned Income Tax credit from Sch. IL-E/EITC, Step 4, Line 9. <b>Attach</b> Sch. IL-E/EITC.	<b>29</b>	<u>                    .00</u>
<b>30</b>	Child Tax credit from Schedule IL-E/EITC, Step 5, Line 12. <b>Attach</b> Sch. IL-E/EITC.	<b>30</b>	<u>                    .00</u>
<b>31</b>	Total amount paid with original return and additional tax paid after return filed. See instructions.	<b>31</b>	<u>                    .00</u>
<b>32</b>	<b>Total payments and refundable credit.</b> Add Lines 25 through 31.	<b>32</b>	<u>                    .00</u>

### Step 9: Corrected Total Overpayment or Underpayment

<b>33</b>	If Line 32 is greater than Line 24, subtract Line 24 from Line 32. This is your adjusted <b>overpayment</b> .	<b>33</b>	<u>          .00          </u>
<b>34</b>	If Line 24 is greater than Line 32, subtract Line 32 from Line 24. This is your adjusted <b>underpayment</b> .	<b>34</b>	<u>          .00          </u>

### Step 10: Adjusted Refund or Amount You Owe

<b>35</b>	Overpayment, if any, as shown on your original Form IL-1040, Line 32, or as adjusted by the Department. Do not include interest you received. See instructions.	<b>35</b>	.00
<b>36</b>	<b>Overpayment.</b> If Line 33 is greater than Line 35, subtract Line 35 from Line 33.	<b>36</b>	.00
<b>37</b>	Amount from Line 36 you want <b>refunded to you</b> .   choose to receive my refund by	<b>37</b>	.00

**a ☐ direct deposit** - Complete the information below if you check this box.

[illegible]

**b ☐ paper check.**

**38** Subtract Line 37 from Line 36. This amount will be **applied to your estimated tax**. See instructions. **38** \_\_\_\_\_ **.00**

**39** **Amount you owe.** If you have an amount on Line 33 and this amount is less than Line 35, subtract Line 33 from Line 35. **If you have an amount on Line 34, add Lines 34 and 35. If Lines 33 and 34 are blank (zero), enter the amount from Line 35.** **39** \_\_\_\_\_ **.00**

### Step 11: Amended Information

**A** Check the box that identifies why you are making this change. **\*\* Attach a copy of your federal finalization.** See instructions.

☐ \*\*Federal change accepted on \_\_\_\_ / \_\_\_\_ / \_\_\_\_      ☐ \*\*NOL accepted on \_\_\_\_ / \_\_\_\_ / \_\_\_\_      ☐ State change

Month   Day   Year                      Month   Day   Year

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

**C** Did you file a federal Form 1040X or Form 1045? If "Yes," you must attach a copy to this form. See instructions. ☐ Yes ☐ No

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

## Step 12: Signature

If this is a joint return, both you and your spouse must sign below.

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.

<b>Sign Here</b>	Your signature		Date (mm/dd/yyyy)	Spouse's signature		Date (mm/dd/yyyy)	Daytime phone number	
							(      )	
<b>Paid Preparer Use Only</b>	Print/Type paid preparer's name			Paid preparer's signature		Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed	Paid Preparer's PTIN
	Firm's name	▶				Firm's FEIN	▶	
	Firm's address	▶				Firm's phone	▶	(      )
<b>Third Party Designee</b>	Designee's name (please print)				Designee's phone number			<input type="checkbox"/> Check if the Department may discuss this return with the third party designee shown in this step.
					(      )			

**Refer to the 2025 IL-1040-X Instructions for required attachments and the address to mail your return.**