



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



or for fiscal year ending ____/____/____

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 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						
C 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						
D Check the box if this applies to you during 2025: <input type="checkbox"/> Nonresident - Attach Sch. NR <input type="checkbox"/> Part-year resident - Attach Sch. NR						

Step 2: Income

(Whole dollars only)

- | | | |
|---|----------------|------------|
| 1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11a. | 1 _____ | .00 |
| 2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a. | 2 _____ | .00 |
| 3 Other additions. Attach Sch. M. | 3 _____ | .00 |
| 4 Total income. Add Lines 1 through 3. | 4 _____ | .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). Attach fed. Form 1040/1040-SR. | 5 _____ | .00 |
| 6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Ln. 1. | 6 _____ | .00 |
| 7 Other subtractions. Attach Sch. M. | 7 _____ | .00 |
| 8 Add Lines 5, 6, and 7. This is the total of your subtractions. | 8 _____ | .00 |
| 9 Illinois base income. Subtract Line 8 from Line 4. | 9 _____ | .00 |

Step 4: Exemptions - See instructions for income limitations

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

Step 5: Net Income and Tax

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

Step 6: Tax After Nonrefundable Credits

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

Step 7: Other Taxes

- | | | |
|--|-----------------|------------|
| 20 Household employment tax. See instructions. | 20 _____ | .00 |
| 21 Use tax on internet, mail order, or other out-of-state purchases from UT Worksheet or UT Table in the instructions. Do not leave blank. | 21 _____ | .00 |
| 22 Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges. | 22 _____ | .00 |
| 23 Total Tax. Add Lines 19, 20, 21, and 22. | 23 _____ | .00 |



25	Illinois Income Tax withheld. Attach Sch. IL-WIT.	25	_____	.00
26	Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return.	26	_____	.00
27	Pass-through withholding. Attach Sch. K-1-P or K-1-T.	27	_____	.00
28	Pass-through entity tax credit. Attach Sch. K-1-P or K-1-T.	28	_____	.00
29	Earned Income Tax credit from Sch. IL-E/EITC, Step 4, Line 9. Attach Sch. IL-E/EITC.	29	_____	.00
30	Child Tax credit from Sch. IL-E/EITC, Step 5, Line 12. Attach Sch. IL-E/EITC.	30	_____	.00
31	Total payments and refundable credit. Add Lines 25 through 30.	31	_____	.00

32	If Line 31 is greater than Line 24, subtract Line 24 from Line 31.	32	_____	.00
33	If Line 24 is greater than Line 31, subtract Line 31 from Line 24.	33	_____	.00

34 Late-payment penalty for underpayment of estimated tax. **34** _____ .00

a ☐ Check if at least two-thirds of your federal gross income is from farming.

b ☐ Check if you or your spouse are 65 or older and permanently living in a nursing home.

c ☐ Check if your income was not received evenly during the year and you annualized your income on Form IL-2210.

Attach Form IL-2210.

d ☐ Check if you were not required to file an Illinois Individual Income Tax return in the previous tax year.

35 Voluntary charitable donations. **Attach** Sch. G. **35** _____ .00

36 **Total penalty and donations.** Add Lines 34 and 35. **36** _____ .00

37 If you have an amount on Line 32 and this amount is greater than Line 36, subtract Line 36 from Line 32. This is your **overpayment**. Otherwise, go to Line 41. **37** _____ .00

38 Amount from Line 37 you want **refunded to you**. Check **one** box on Line 39. See instructions. **38** _____ .00

39 I choose to receive my refund by

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

[illegible]

b ☐ paper check.

40 Amount to be credited forward . Subtract Line 38 from Line 37. See instructions.	40	.00
41 If you have an amount on Line 33, add Lines 33 and 36. If you have an amount on Line 32, and this amount is less than Line 36, subtract Line 32 from Line 36. If Lines 32 and 33 are blank (zero), enter the amount from Line 36. This is the amount you owe . See instructions.	41	.00

42 ☐ Check this box and include your email address in Step 1 if IDOR may share your income and other information from this return with the Department of Insurance in order to determine your eligibility for affordable health insurance coverage through Get Covered Illinois, the state's Health Insurance Marketplace. See instructions. Tell us who in your household needs health insurance:
☐ **Self** ☐ **Spouse** ☐ **Dependent(s)**

Signature - Note: 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.

Refer to the 2025 IL-1040 Instructions for the address to mail your return.