

# Assembling Amended Returns

## Federal

Assemble any schedules and forms behind Form 1040-X in the order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Don't attach a copy of your original return, correspondence, or other items unless required to do so.

Attach to the front of Form 1040-X:

- A copy of any Form W-2, Form W-2c, or Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that supports changes made on this return;
- A copy of any Form W-2G, Certain Gambling Winnings, or Form 1099-R that supports changes made on this return, but only if tax was withheld; and
- A copy of any Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding; Form SSA-1042S, Social Security Benefit Statement (Nonresident Aliens); Form RRB-1042S, Payments by the Railroad Retirement Board (Nonresident Aliens); or Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, that supports changes made on this return.

Attach to the back of Form 1040-X any Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, that supports changes made on this return.

If you owe tax and you don't want to pay electronically, enclose (don't attach) your check or money order in the envelope with your amended return. See the instructions for line 20, earlier.

## **Illinois**

What must I attach to my Form IL-1040-X?

If you are filing Form IL-1040-X because you filed a federal Form 1040X to report a federal change other than an NOL carryback, you must include a copy of that form and proof of federal finalization. If your federal change resulted in an overpayment, proof of federal finalization includes a copy of the notification you received from the IRS stating that they accepted the changes shown on your federal Form 1040X; e.g., a refund check, "Statement of Account," agreement, or judgment. If your federal change resulted in a balance due, proof of federal finalization includes a copy of your federal Form 1040X and a copy of the check you sent to the IRS to pay the tax due. If you do not have a copy of this notification, please contact the IRS to request a tax account transcript. of a change made by the IRS, you must include copies of all the federal examining officer's reports, including preliminary, revised, corrected, and superseding reports. of any other changes, see the instructions for Form IL-1040 and any schedules to see what to attach. If the change you are making requires a supporting schedule or form, you must attach it to your Form IL-1040-X. Without proper attachments, we may partially or totally deny your claim. Keep all state and federal forms with your tax records. You must send us additional information if we request it.

## **Missouri**

### REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination. You will be subject to interest and addition to tax if you owe additional tax to Missouri.

### AMENDED RETURN

To file an amended individual income tax return, use Form MO-1040. Select the box at the top of the form. Complete Forms MO-1040 and the Individual Income Tax Adjustments (Form MO-A), pages 1-4, using corrected figures. Attach all schedules along with a copy of your federal changes and your Federal Form 1040X. If you are due a refund, mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65105-0500. If you have an amount due, mail to Department of Revenue, P.O. Box 329, Jefferson City, MO 65105-0329.