

# Instructions for Form 1040X Amended U.S. Individual Income Tax Return

(Revised November 1976)

## Use of Form 1040X

Use Form 1040X to correct your income tax return, Form 1040A or Form 1040. Also use Form 1040X as a claim for refund of individual income taxes.

## Information on Income, Deductions, etc.

If you have questions about what income is taxable or what expenses are deductible, etc., see the instructions for the return (and related schedules and forms) for the year you are amending. And be sure to use the tax table(s) or tax rate schedules for that year to figure the corrected tax for this return. If you need more information or help, contact any Internal Revenue Service office.

## Attachments to Form 1040X

Where the income tax return requires a schedule or form to support an item of income, deduction, or credit, you should attach the appropriate schedule or form to Form 1040X to explain any change in income, deduction, or credit. For example, if the gain on the sale of securities is decreased, complete Schedule D, Form 1040 and attach it to Form 1040X. (See also the specific instructions.)

## When to File

File Form 1040X only after you have filed your original return.

**Sign and Date Your Return and Make Sure the Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return.

If the person who prepares your return for pay is **NOT** an employee of a firm, corporation or another individual, then that person must sign the return as preparer and enter his or her social security number and address.

If the person who prepares your return for pay is an employee of a firm, corporation or another individual, then that person

must sign the return and also enter the employer's name, identification number, and address.

**Note:** The law requires such tax return preparers to include their identifying number and to furnish you a copy of the return.

If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, your employee does not have to sign.

## Net Operating Loss

A refund, based on a net operating loss as provided in section 172 of the Internal Revenue Code, should not include the refund of self-employment tax, if any, reported on line 3c. For further information, contact any Internal Revenue Service office.

## Specific Instructions Page 1

**Question a.**—ENTER ON THIS LINE THE CALENDAR YEAR, OR FISCAL YEAR, OF THE RETURN YOU ARE AMENDING.

**Question c.**—If you have been asked to furnish additional information to verify specific items on your original return (such as an exemption for a dependent), and the issue is still open, answer "Yes." If the issue has been resolved, answer "No" but enter in column A the adjusted figures reported to you if a change was made.

**Column A.**—Enter in this column the amounts shown on your original return, or as later adjusted and closed on the basis of an examination of your original return.

**To illustrate.**—John Smith filed his 1975 income tax return reporting total income of \$3,000 from interest on bank deposits. The Internal Revenue Service examined his return increasing his total income to \$4,500 after it was established that he had overlooked net rental income of \$1,500. Mr. Smith now desires to amend his 1975 return to report a \$500 casualty loss of rental equipment. Therefore, Mr. Smith enters on line 1, \$4,500 in column A, \$500 in column B and \$4,000 in column C.

**Column C.**—Report in this column the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 1—Total Income.**—Explain on page 2 any changes reported on this line. To determine the amount for this line add income from all sources, such as wages, interest, dividends, and net profit from business, and then subtract such items as disability income exclusion (sick pay) and adjustments for moving expenses, employee business expenses, and payments by self-employed persons to retirement plans, payments to individual

retirement arrangements, and forfeited interest penalty for premature withdrawals.

If you are correcting the amount of wages or other employee compensation, attach copy B of any additional or corrected Forms W-2 received after you filed your original return.

### Line 2—Deductions.—

**For Years Prior to 1976:** If the tax tables were used on the original return write the words "Tax Table" in Column A, and if the tax tables were used on this return write the words "Tax Table" in Column C. If the tax tables are used on both the original and this return write the words "Tax Table" in Column B. If you itemize deductions on this return enter the sum of your itemized deductions and personal exemptions in Column C.

**For the Year 1976:** Enter in Column A, the sum of your standard deduction (or itemized deductions) and your personal exemptions. Enter in Column C, the corrected sum of your standard deduction (or itemized deductions) and your personal exemptions. Enter in Column B the difference between Columns C and A.

**Note:** For 1976, the Tax Table is based on taxable income.

**Line 3a—Tax Before Credits.**—Enter in column A your income tax before any credits as shown on your original return.

**Line 3b—Credit for Personal Exemptions or General Tax Credit.**—The credit for personal exemptions applies only to taxable years ending in 1975. Only those exemptions shown on line 6d of the 1975 Forms 1040 and 1040A are eligible for this credit. For 1976, you are permitted a general tax credit, which is the larger of \$35.00 multiplied by the number of exemptions on line 6d of Forms 1040 or 1040A or 2% of line 47, Form 1040 or line 15, Form 1040A, but not more than line 16, Form 1040 or line 16, Form 1040A. Use your copy of your original return as a guide.

**Line 3c—Total Tax.**—Use your copy of your original return as a guide to make the necessary tax computation.

**Self-employment Tax:** Attach Schedule SE (Form 1040) if you change this item. You can get this form from any Internal Revenue Service office.

**Tax on Tip Income:** If you adjusted the overpayment or balance due on your original return for social security or railroad retirement tax on tips, take the adjustment into account on line 3c. Complete and attach Form 4137, if required.

**Line 4—Federal Income Tax Withheld, Excess FICA, RRTA, or FICA/RRTA Tax Withheld.**—If you are changing these amounts, attach copy B of any additional or corrected Forms W-2 received since you filed your original return. RRTA applies only to 1975 and 1976.

**Line 5—Other Credits.**—Include the total of your credits for (a) Federal tax on special fuels, nonhighway gasoline and lubricating oil, (b) regulated investment

company undistributed capital gain, (c) credit for the elderly, and (d) child care expenses.

**Line 6a.**—Enter the estimated tax payment you claimed on your return. Also, if you filed Form 1040C, enter the amount you paid as balance due with the return.

**Line 6b.**—Enter the amount of any Earned Income Credit. Explain any change on page 2.

**Line 7.**—If you filed an application to request an automatic 2-month extension of time to file Form 1040, enter the amount paid with Form 4868 on this line.

**Line 8—Amounts Paid.**—Enter on this line the amount actually paid on the "Balance Due" reported on your original return. Also include any additional tax as a result of an examination of your original return. **Do not include payments of interest or penalties.**

**Line 10—Overpayment Shown on Original Return.**—Enter on this line the amount of refund received (or expected to be received) from your original return. That amount must be considered in preparing Form 1040X since any refund you have not yet received from your original return will be refunded separately from any additional refund claimed on your Form 1040X. Also include in the entry for this line any additional overpayment of tax you have received as a result of an examination of your original return. **Do not include any interest received on any refund.**

**Line 13—Refund.**—If you are entitled to a refund larger than the amount claimed on your original return, show only the additional amount due you. This amount will be refunded separately from the amount claimed on your original return, as stated in the instruction for line 10.

## Page 2

**Part I—Exemptions.**—Complete applicable lines 1a through f, 2a through f, and 3 in all cases. Only complete lines 4 and 5 if additional exemptions are claimed.

**Part II—Explanation of Changes.**—Enter the line reference from page 1 for which a change is reported, and give each ground upon which a credit or refund is claimed.

**Part III—Presidential Election Campaign Fund Designation.**—You may use Form 1040X to make a designation to the Presidential Election Campaign Fund if you (or your spouse if a joint return was filed) did not do so on your original return. This designation must be made within 20½ months after the original due date for filing the return. So for the calendar year 1976, this period expires on December 31, 1978.

**Note:** A "Yes" designation is irrevocable.

## Where to File.

If your legal residence or principal place of business is in	Use this mailing address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
If you are located in	Use this address
Panama Canal Zone, American Samoa	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agaña, Guam 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

**U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.**