Department of the Treasury Internal Revenue Service

Instructions for Form 1040X

(Revised October 1978)

Amended U.S. Individual Income Tax Return

Use of Form 1040X

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

Information on Income, Deductions, etc.

If you have questions such as what income is taxable or what expenses are deductible, the instructions for the return you are amending may help you. Be sure to use the tax table(s) or tax rate schedules for that year to figure the corrected tax. The related schedules and forms may help you also. If you need more information, contact any Internal Revenue Service office.

When to File

File Form 1040X only after you have filed your original return. Generally, it must be filed within three years from the later of the due date or date of filing the original return. However, a Form 1040X based only on a net operating loss carryback, investment credit carryback, WIN credit carryback, or new jobs credit carryback generally must be filed on or before the 15th day of the 40th month following the close of the taxable year of the net operating loss or unused credit.

Preparer Information

If you fill in your own return, the space under your signature should remain blank.

If someone prepares your return and does not charge you, that person should not sign your return. Certain others who prepare your return should not sign. For example, your regular, full-time employee or your partner in business does not have to sign. (This list is not all inclusive.)

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

When more than one person prepares your return, the preparer with primary responsibility for the overall accuracy of your return must sign as the preparer.

If the preparer is self-employed (i.e., is

not employed by any person or business entity to prepare the return), he or she should check the "SE" box.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return MUST:

- Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).
- Give you a copy of your return in addition to the copy filed with IRS.

Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

Net Operating Loss

A refund, based on a net operating loss should not include the refund of self-employment tax, if any, reported on line 11. For further information, contact any Internal Revenue Service office.

Specific Instructions

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ABOVE YOUR NAME, ENTER THE CAL-ENDAR YEAR OR FISCAL YEAR OF THE RETURN YOU ARE AMENDING.

Column A.—Enter the amounts shown on your original or previously amended return or, if your return was examined, the amounts that were determined as the result of the examination.

Column B.—Enter the increases or decreases you are making. Bracket all decreases. Explain each change on page 2, Part II and attach the appropriate schedule, if applicable to Form 1040X. For example, if you are amending your return in order to average your income, attach Schedule G (Form 1040) to this form.

Column C.—Add the increase in column B to the amount in column A or subtract the column B decrease from column A. Report the result in column C. If there are no changes, enter the amount from column A in column C.

If Your Amended Return Results Only In Changes To Credits Or Other Taxes, You May Skip Lines 1–7 And Start With Line 8 If It Results Only In Changes To Payments, You May Skip Lines 1–11 And Start With Line 12.

Line 1—Total Income.—Explain on page 2 any changes you make on this line. To determine this amount, add income from all sources, such as wages, interest, dividends, and net profit from business reportable on Form 1040, line 13 or Form 1040A, line 12 for 1975 and 1976. For 1977 and 1978 use the total reportable on line 21 of your Form 1040 or line 10 of your Form 1040A.

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

Line 2—Adjustments to Income.—Enter on this line all adjustments to income such as sick pay, moving expense, employee business expense, etc. from Part II of Form

1040 for 1975 and 1976 and line 15(b) for 1976. For the years 1977 and 1978 use the amounts reportable on lines 22-27 and 30 of Form 1040.

Line 3-Adjusted Gross Income.-

For Years Before 1976: If you used the tax tables, do not complete lines 4 through 7. Instead, enter on line 8, the tax on the income reported on line 3.

Line 4—Deductions.—

For Years Before 1976: Report on this line your total itemized deductions or your standard deduction if you are not using the tax tables.

For the Year 1976: Report on this line your total itemized deductions or your standard deduction whether or not you are using the tax tables.

See Form 1040 or Form 1040A for the year you are amending for the correct standard deduction.

For Years 1977 and 1978: Make entry on this line only for the excess, if any, of your total itemized deductions over \$3,200 (if you are married filing joint return or qualifying widow(er) with dependent child), \$2,200 (if you are single or unmarried head of household), or \$1,600 (if married filing separately). If you do not itemize, enter zero.

If you made an entry on Schedule TC, Form 1040, Part II, line 4, for 1977 or 1978, enter that amount on this line and add lines 3 and 4, instead of subtracting, to arrive at the amount to enter on line 5.

Line 8—Tax.—Enter on this line your income tax before any credits. Indicate in each column the method used in figuring your tax. For example, if you used the tax rate schedules, indicate "TRS." If you used income averaging, indicate "Sch. G," etc.

Refigure the tax on the income you reported in column C. Attach the appropriate schedules. Include on line 8 any additional taxes from Form 4970, Form 4972, Form 5544, Form 5405, and section 72(m)(5) penalty tax. The tax form and instructions for the applicable year will help you make this computation.

Line 9—Credits.—Enter on this line your total credits such as credit for the elderly (retirement income credit), credit for child care expenses, investment credit, etc. as reportable in Part IV of your Form 1040 for 1975 and 1976. For the years 1977 and 1978 use the credits reportable on lines 38–45 of Form 1040. In addition, report on this line your credit for personal exemptions for 1975, or your general tax credit for 1976–1978. However, see the "Note" under line 5 of Form 1040X.

If you filed Form 1040A, enter on this line your credit for contributions to candidates for public office. Also, enter your credit for personal exemptions for 1975 and your general tax credit for 1976 only.

Line 11—Other Taxes.—Include on this line other taxes such as tax from recomputing prior year investment credit, minimum tax, self-employment tax, etc. as reportable on Part V of your Form 1040 for 1975 and 1976. For 1977 and 1978 these are found on lines 48–53 of your Form 1040.

Lines 13-17.—Enter on the applicable lines your payments and credits reportable on lines 21(a)-21(d) and Part VI, Form 1040 for 1975. For 1976 they are found on lines 23(a)-23(d) and Part VI. For 1977 and 1978 they are found on lines 55-61.

On Form 1040A these are located on lines 16(a)-16(d) for 1975, 20(a)-20(d) for 1976, and 11(b)-11(c) for 1977 and 1978.

Line 13—Federal Income Tax Withheld, Excess FICA and RRTA Tax Withheld.—If you change these amounts, attach copy B of any additional or corrected Forms W-2 that you received since you filed your original return.

Line 14.—Enter the estimated tax payments you claimed on your return. If you filed Form 1040C, include the amount you paid as the balance due with the return.

Line 18.—Enter on this line the amount you paid on the "Balance Due" reported on your original return. Also include any more tax that may have resulted if your original return was examined. Do not include payments of interest or penalties.

Line 20—Overpayment shown on Original Return.—Enter on this line the overpayment from your original return. On the 1977 and 1978 Form 1040A, this is called the amount to be refunded. 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 amount on line 20 any additional overpayment of tax that may have resulted from an examination of your original return. Do not include any interest you received on any refund.

Lines 21 and 22—Caution: If line 21 results in a minus figure, add it to line 12, instead of subtracting. Enter the result on line 22.

Line 23—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 20.

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Part I—Exemptions.—Complete applicable lines 1 through 5 in all cases. Complete lines 6 and 7 only if you claim more exemptions.

Enter in column A, the exemptions claimed on your original return Forms 1040 or 1040A. Enter in column B, any increase

or decrease to exemptions claimed on this amended return. Enter in column C the corrected number of exemptions you claim on this amended return.

Part III—Presidential Election Campaign Fund.—You may use Form 1040X to have \$1 go to the Presidential Election Campaign Fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For the calendar year 1978, this period expires on December 31, 1980.

Note: A "Yes" designation cannot be changed.

Where to File

Please use the address for your State.

Mail your return to the Internal Revenue
Service Center for the place where you live.

Alabama—Atlanta, GA 31101

Alaska—Ogden, UT 84201

Arizona—Ogden, UT 84201

Arkansas—Austin, TX 73301

California—Fresno, CA 93888

Colorado—Ogden, UT 84201

Connecticut—Andover, MA 05501

Delaware—Philadelphia, PA 19255

District of Columbia—Philadelphia, PA

19255 Florida—Atlanta, GA 31101 Georgia—Atlanta, GA 31101 Hawaii-Fresno, CA 93888 Idaho-Ogden, UT 84201 Illinois—Kansas City, MO 64999 Indiana-Memphis, TN 37501 Iowa—Kansas City, MO 64999 Kansas—Austin, TX 73301 Kentucky—Memphis, TN 37501 Louisiana—Austin, TX 73301 Maine—Andover, MA 05501 Maryland—Philadelphia, PA 19255 Massachusetts-Andover, MA 05501 Michigan—Cincinnati, OH 45999 Minnesota—Ogden, UT 84201 Mississippi—Atlanta, GA 31101 Missouri-Kansas City, MO 64999 Montana—Ogden, UT 84201 Nebraska—Ogden, UT 84201

New Hampshire—Andover, MA 05501 New Jersey—Holtsville, NY 00501 New Mexico—Austin, TX 73301

New York

New York City and Counties of Nassau, Rockland, Suffolk and Westchester— Holtsville, NY 00501

All Other Counties—Andover, MA 05501

North Carolina—Memphis, TN 37501 North Dakota-Ogden, UT 84201 Ohio—Cincinnati, OH 45999 Oklahoma—Austin, TX 73301 Oregon-Ogden, UT 84201 Pennsylvania—Philadelphia, PA 19255 Rhode Island—Andover, MA 05501 South Carolina—Atlanta, GA 31101 South Dakota-Ogden, UT 84201 Tennessee---Memphis, TN 37501 Texas—Austin, TX 73301 Utah-Ogden, UT 84201 Vermont—Andover, MA 05501 Virginia—Memphis, TN 37501 Washington-Ogden, UT 84201 West Virginia—Memphis, TN 37501 Wisconsin—Kansas City, MO 64999 Wyoming—Ogden, UT 84201

If you are located in Use this address

Panama Canal Zone. Philadelphia, PA 19255 American Samoa Guam Commissioner of Revenue and Taxation Agana, GU 96910 Puerto Rico (or if excluding Philadelphia, PA 19255 income under section 933) Virgin Islands: Non-permanent residents Virgin Islands: Department of Finance. Permanent residents Tax Division. Charlotte Amalie, St. Thomas, VI 00801 Center for your Foreign country and have permanent home State an A.P.O. or F.P.O. address Foreign country: Philadelphia, PA 19255 U.S. citizen and those excluding income under section 911 or 931