



Instructions for Form 1040X

(Revised October 1985)

Amended U.S. Individual Income Tax Return

Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Arkansas, Indiana, North Carolina, Tennessee, Virginia	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation Agana, GU 96910
Puerto Rico (or if excluding income under section 933)	Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents	V.I. Bureau of Internal Revenue P.O. Box 3186 St. Thomas, VI 00801
Virgin Islands: Permanent residents	Philadelphia, PA 19255
Foreign country: U.S. citizens and those filing Form 2555 or Form 4563, even if you have an A.P.O. or F.P.O. address	Miami—Atlanta, GA 31101 New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201

General Instructions

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form.—Use Form 1040X to correct **Form 1040, Form 1040A, or Form 1040EZ**. Also use Form 1040X to claim a refund of individual income taxes. Please note that it often takes 2 to 3 months to process Form 1040X. We will figure the interest and will either include it in your refund or bill you for it. If you are changing your Federal return, you may also have to change your state return.

Filing Form 1045.—You may use Form 1045, Application for Tentative Refund, instead of Form 1040X if:

- you are applying for a refund resulting from a net operating loss or credit carryback (other than a foreign tax credit carryback), **AND**
- less than one year has elapsed since the end of the year in which the loss or credit arose.

Carryback Claims.—You must attach copies of the following to Form 1040X if it is used as a carryback claim.

- Pages 1 and 2 of Form 1040 for the year of the loss or credit from which the carryback results.
- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit.
- Any form or schedule from which the carryback results (such as Form 3468 or Schedule C or F).
- The forms or schedules for items figured in the carryback year.

All information described above must be attached to your Form 1040X, if applicable, or your Form 1040X will be returned for the attachments.

Net Operating Loss.—Attach a computation of your net operating loss using Schedule A (Form 1045).

A refund based on a net operating loss should not include the refund of any self-employment tax reported on line 11 of Form 1040X. For more information, get **Publication 536, Net Operating Losses and the At-Risk Limits**.

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 or Tax Rate Schedules for the right year to figure the corrected tax. The related schedules and forms may also help you.

Death of Taxpayer.—If you are filing a claim for refund for a deceased person, write “deceased” after the deceased’s name and show the date of death in the name and address space at the top of Form 1040X. Also write “**DECEASED**” across the top of Form 1040X.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased spouse, also write “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, he or she must also sign. No other form is needed to have the refund issued to you. However, all other filers who request a refund due a deceased taxpayer must file **Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer**, to claim the refund.

If you want more details, get **Publication 559, Tax Information for Survivors, Executors, and Administrators**.

When To File.—File Form 1040X after you file your original return. Generally, Form 1040X must be filed within 3 years after the date the original return was due or 3 years after the date you filed it, whichever was later. A Form 1040X based on a net operating loss carryback, investment credit carryback, jobs credit carryback, alcohol fuels credit carryback (or for tax years beginning after 1983, general business credit carryback), or research credit carryback generally must be filed within 3 years after the due date of the return for the tax year of the net operating loss or unused credit.

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. No street address is needed.

If you are located in:	Use this address:
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255
Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501
Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301

Preparer Information.—If you fill in your own return, the Paid Preparer’s space should remain blank. If someone else prepares your return and does not charge you, that person should **not** sign your return.

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 Use Only area of your return.

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** complete the required preparer information and:

- 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 to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. They should get **Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns**, for more details.

Line-by-Line Instructions Page 1

Above your name, enter the calendar year or fiscal year of the return you are amending.

Item d—Filing Status.—If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full.

Column A.—Enter the amounts from your return as originally filed or as you later amended it. If your return was audited, enter the amounts that were determined as the result of the examination.

Column B.—Enter the net increase or net decrease for each line you are changing. Bracket all decreases. Explain each change on page 2, Part II, and attach any related schedule or form. For example, if you are amending your return to income average, attach **Schedule G** (Form 1040).

Column C.—Add the increase in column B to the amount in column A, or subtract the column B decrease from column A. Show the result in column C. For any item you do not change, enter the amount from column A in column C.

Note: *If you are changing only credits or other taxes, skip lines 1–7 and start with line 8. If changing only payments, skip lines 1–11 and start with line 12.*

Line 1—Total Income.—To figure this amount, add income from all sources, such as wages, interest, dividends, and net profit from business. On Form 1040, for 1982 and 1983, use line 22. For 1984 and 1985, use line 23.

On Form 1040A, for 1982–1985, use line 10.

On Form 1040EZ, for 1982–1985, use line 3.

If you are correcting wages or other employee compensation, attach the first copy or Copy B of all additional or corrected Forms W-2 that you got after you filed your original return.

Line 2—Adjustments to Income.—Enter all adjustments to income, such as the deduction for a married couple when both work, moving expense, or employee business expenses. On Form 1040, for 1982 and 1983, use lines 23–30. For 1984 and 1985, use lines 24–30. Be sure to include as an adjustment to income any write-in adjustment. For more details, see your Form 1040 instructions.

On Form 1040A, for 1982, use line 11. For 1983–1985, use lines 11 and 12.

Line 4—Deductions.—If you itemize deductions on Schedule A (Form 1040), enter on line 4 the amount, if any, of your excess itemized deductions. On Schedule A, for 1982, use line 30. For 1983, use line 28. For 1984 and 1985, use line 26.

If you do not itemize, enter zero. However, if you claim a partial deduction for charitable contributions, enter the amount of the deduction on line 4 of Form 1040X.

Note: *If you are amending your 1985 Form 1040 or Form 1040A to claim this deduction, also complete lines 34b–34e on page 2 of Form 1040, or lines 16a–16d on page 2 of Form 1040A, whichever applies, and attach that page to Form 1040X.*

If you made an entry on line 4 of the worksheet on page 12 of the Form 1040 instructions for 1982, or page 13 for 1983 through 1985, enter the amount from line 4 of the worksheet on line 4 of Form 1040X. Add lines 3 and 4 instead of subtracting, and enter the result on line 5.

Caution: *Some changes you make to income or deductions can cause other amounts to increase or decrease. For example, increasing your income may decrease your medical expense deduction.*

It also may increase the allowable deduction for charitable contributions or sales tax. You should refigure these items whenever you change your return.

Line 6—Exemptions.—If you are changing your exemptions, complete the applicable lines in Part I on page 2 to figure the amounts to enter on line 6.

If you are not changing your exemptions, enter in columns A and C the amount you claimed for exemptions on your original return. On Form 1040, for 1982–1985, use line 36.

On Form 1040A, for 1982, use line 15. For 1983–1985, use line 18.

On Form 1040EZ, for 1982–1985, use line 6.

Line 8—Tax.—Enter your income tax before subtracting any credits. Show on this line the method you use in column C to figure your tax. For example, if you use the Tax Rate Schedules, write “TRS.” If you use income averaging, write “Sch. G.”

Figure the tax on the taxable income you reported on line 7, column C. Attach the appropriate schedules or forms. Include on line 8 any additional taxes from **Form 4970**, **Form 4972**, and **Form 5544**. Also, for 1982 and 1983, include any section 72 penalty tax on this line. For 1984 and 1985, include any section 72 tax in the total for line 11 of Form 1040X. The forms and instructions for the right year will help you with line 8.

Line 9—Credits.—Enter your total credits, such as the credit for the elderly and the permanently and totally disabled, or credit for child and dependent care expenses. On Form 1040, for 1982, use lines 41–48. For 1983, use lines 41–47. For 1984 and 1985, use lines 41–44, 47, and 48. For 1983–1985, include as a credit any write-in credit. For more details, see your Form 1040 instructions.

On Form 1040A, for 1982, use line 17a. For 1983–1985, use lines 21a and 21b.

Note: *For tax years beginning after 1983, the order in which you apply your tax credits against your income tax changed. For details, see your income tax instructions.*

Line 11—Other Taxes.—Include other taxes, such as tax from recapture of investment credit, alternative minimum tax, self-employment tax, or advance earned income credit payments. On Form 1040, for 1982, use lines 51–58. For 1983, use lines 50–55. For 1984 and 1985, use lines 51–55. For 1983–1985, be sure to include any write-in tax. For more details, see your Form 1040 instructions.

On Form 1040A, use advance earned income credit (EIC) payments received only.

Lines 13–17—Payments.—Enter on the applicable lines your payments and credits. On Form 1040, for 1982, use lines 60–66. For 1983–1985, use lines 57–63. Also, include the amount of any overpaid windfall profit tax on line 16 of Form 1040X and write on the dotted line “OWPT.”

On Form 1040A, for 1982, use lines 17b and 17c. For 1983–1985, use lines 24a and 24b.

On Form 1040EZ, for 1982–1985, use line 8.

Line 13—Federal Income Tax Withheld, and Excess Social Security Tax and RRTA Tax Withheld.—If you change these

amounts, attach the first copy or Copy B of all additional or corrected Forms W-2 that you got 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 the amount you paid on the “Balance Due” or “Amount You Owe” reported on your original return. Also include any additional 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 the overpayment from your original return. On Form 1040A and Form 1040EZ, it is called “amount to be refunded to you” or “amount of your refund.” On Form 1040 it is called “amount overpaid.”

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 21–22.—Caution: *If line 21 is a minus figure, add it to line 12, column C, instead of subtracting. Enter the result on line 22.*

We will figure the interest due and send you a bill.

Line 23—Refund.—If you are entitled to a larger refund than you claimed on your original return, show only the additional amount due you. This will be refunded separately from the amount claimed on your original return. See the instructions for line 20.

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Part I—Exemptions

Complete lines 1–9, as they apply, if you are claiming more exemptions. Complete lines 1–6 if you are claiming fewer exemptions.

In column A, enter the number of exemptions claimed on your original return. In column B, enter any changes to exemptions claimed on your original return. Enter in column C the corrected number of exemptions you are claiming.

Line 8.—If claiming a child under the special rules for children of divorced or separated parents, you must either attach **Form 8332**, or similar statement, **OR**, check the box for pre-1985 agreements. For details, see your 1985 Form 1040 instructions for line 6d or Form 1040A instructions for line 5d.

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 20 1/2 months after the original due date for filing the return. For the calendar year 1985, this period expires on December 31, 1987.

Note: *A “Yes” designation cannot be changed.*