



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# Instructions for Form 1040-X



(Rev. December 2025)

## Amended U.S. Individual Income Tax Return (Use With the December 2025 Revision of Form 1040-X)

Section references are to the Internal Revenue Code unless otherwise noted.

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### Future Developments

For the latest information about developments related to Form 1040-X and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040X](https://irs.gov/Form1040X).

### What's New

**New attachment requirement.** For paper-filed Forms 1040-X, you must attach, to your completed Form 1040-X, a completed and updated Form 1040, 1040-SR, or 1040-NR, with your changes. See [Assembling Your Return](#), later.

**Form 4547, Trump Account Election(s).** Do not attach Form 4547 to Form 1040-X. See the Instructions for Form 4547 for more information on how to file Form 4547 after your return has been filed or go to [trumpaccounts.gov](https://trumpaccounts.gov).

**Line 4a and Line 4b.** The qualified business income deduction is now discussed in [Line 4a](#), later. [Line 4b](#), later, discusses the new deductions for tips, overtime, car loan interest, and seniors on new Schedule 1-A (Form 1040).

**Form 8379, Injured Spouse Allocation.** Form 8379 may be filed electronically by attaching it to an electronically filed Form 1040-X even if the filer is not amending their tax return.

**State-declared disasters.** If you were affected by a qualified State-declared disaster, you may have additional time to file a claim for credit or refund on your amended return. See [State-declared disasters](#), later.

**Lookback period.** The lookback period for claiming refunds and credits has been extended in certain situations. See [Filing limits due to lookback period](#), later.

**Time to file for a refund or credit if you reported certain qualified wildfire relief payments as taxable income.** The Federal Disaster Tax Relief Act of 2023 extended the time for certain taxpayers to amend their returns with respect to qualified wildfire relief payments they received and reported as income in tax years 2020 and 2021. Taxpayers only had until December 12, 2025, or until the expiration of the period of limitations on filing a refund claim under section 6511 of the Internal Revenue

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Code for the relevant year, whichever is later, to file amended returns claiming a credit or refund. For tax years 2022 through 2025, to claim a refund of any taxes paid on qualified wildfire relief payments, individuals have until the expiration of the period of limitations on filing a refund claim under section 6511(a) for the relevant year. See Q5 and A5 of [Wildlife Relief Payments and Casualty Losses frequently asked questions](#) at IRS.gov.


**Domestic research and experimental expenditures.** P.L. 119-21, commonly known as the One Big Beautiful Bill Act (OBBBA), added section 174A, Domestic Research or Experimental Expenditures. Under this new section, certain small business taxpayers have the option to elect to deduct certain unamortized amounts paid or incurred in tax years beginning after 2021 and before 2025. If you have already filed a tax return for the year, you will need to amend your return. The deadline for making the election is July 6, 2026. See Rev. Proc. 2025-28 for more information.

## Reminders

**When to use these instructions.** These instructions can be used with the December 2025 and later revisions of Form 1040-X, unless later instructions state otherwise.

Form 1040-X and its instructions were converted from an annual revision to continuous use in tax year 2021. The form and instructions will each be updated as required. For the most recent version, go to [IRS.gov/Form1040X](#). See the forms, schedules, instructions, and publications for the year of the tax return you are amending for guidance on specific topics.


**Electronic filing available for Form 1040-X.** You can file Form 1040-X electronically with tax filing software to amend Forms 1040, 1040-SR, and 1040-NR. Go to [IRS.gov/Filing/Amended-Return-Frequently-Asked-Questions](#) for more information.

 *Use these instructions with both the paper-filed Form 1040-X and the electronically filed Form 1040-X.*

**Extended time to file a claim for refund or credit.** Under certain circumstances, you may have additional time to file an amended return to claim a refund or credit. For details, see [Federally declared disasters](#), [State-declared disasters](#), and [Combat zones and contingency operations](#), later.

## General Instructions

If you discover an error after filing your return, you may need to amend your return. Use Form 1040-X to correct a previously filed Form 1040, 1040-SR, or 1040-NR, or to change amounts previously adjusted by the IRS. You can also use Form 1040-X to make a claim for a carryback due to a loss or unused credit or make certain elections after the deadline.

 *Many find the easiest way to figure the entries for Form 1040-X is to first make the changes in the margin of the return they are amending.*

**Completing Form 1040-X.** On Form 1040-X, enter your income, deductions, and credits from your return as originally filed or as previously adjusted by either you or the IRS, the changes you are making, and the corrected amounts. Then, figure the tax on the corrected amount of taxable income and the amount you owe or your refund. File a separate Form 1040-X for each tax year you are amending.

To complete Form 1040-X, you will need:

- Form 1040-X and these separate instructions;
- A copy of the return you are amending (for example, 2024 Form 1040), including supporting forms, schedules, and any worksheets you completed;

- Additional supporting forms and schedules, and any worksheets for the return you are amending that you will need to complete to show your changes;
- If applicable, a new Form 1040, 1040-SR, or 1040-NR for the return you are amending (see [Resident and nonresident aliens](#) below);
- Notices from the IRS on any adjustments to that return; and
- Instructions for the return you are amending. If you don't have the instructions, you can find them online at [IRS.gov/Forms](#). To obtain the instructions for a prior year return, go to [IRS.gov/Forms](#) and click on the link for prior year instructions under "Other options." You can also order paper copies of the instructions for your return at [IRS.gov/OrderForms](#) or by calling 800-829-3676.

## Purpose of Form

Use Form 1040-X to do the following.


- Correct Form 1040, 1040-SR, or 1040-NR.
- Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3 for details).
- Change amounts previously adjusted by the IRS. However, don't include any interest or penalties on Form 1040-X; they will be adjusted accordingly.
- Make a claim for a carryback due to a loss or unused credit. However, you may be able to use Form 1045, Application for Tentative Refund, instead of Form 1040-X. For more information, see [Loss or credit carryback](#) under *When To File*, later, and the discussion on carryback claims under [Special Situations](#), later.


File a separate Form 1040-X for each year you are amending. If you are changing your federal return, you may also need to change your state return.

**Resident and nonresident aliens.** Use Form 1040-X to amend Form 1040-NR. Also use Form 1040-X if you should have filed Form 1040 instead of Form 1040-NR, or vice versa.

If you are **filing Form 1040-X on paper** to amend Form 1040-NR, or to file the correct return, do the following.

- Enter your name, current address, and social security number (SSN) or individual taxpayer identification number (ITIN) on the front of Form 1040-X.
- Don't enter any other information on page 1. Also don't complete Part I on page 2 of Form 1040-X.
- Enter in Part II—Explanation of Changes the reason you are filing Form 1040-X.
- Complete a new or corrected return (Form 1040, 1040-SR, 1040-NR, etc.).
- Across the top of the new or corrected return, write "Amended."
- Attach the new or corrected return to the back of Form 1040-X.

 *The above instructions apply to paper filing only. If you are **electronically filing Form 1040-X** to amend Form 1040-NR, you **must** complete the Form 1040-X in its entirety.*

 *If you file Form 1040-X claiming a refund or credit for more than the correct amount, you may be subject to a penalty of 20% of the disallowed amount. See [Penalty for erroneous claim for refund or credit](#) under Interest and Penalties, later.*

**Don't** file Form 1040-X if you are requesting only a refund of penalties and interest or an addition to tax that you have already paid. Instead, file Form 843, Claim for Refund and Request for Abatement.

**Don't** file Form 1040-X to request a refund of your share of a joint overpayment that was offset against a past-due obligation of your spouse. Instead, file Form 8379, Injured Spouse Allocation. But if you are filing Form 1040-X to request an

additional refund after filing Form 8379, see [Injured spouse claim](#) under *Special Situations*, later.

## Which Revision To Use

Use these instructions with both the paper-filed Form 1040-X and the electronically filed amended return.

## Interest and Penalties

**Interest.** The IRS will charge you interest on taxes not paid by their due date, even if you had an extension of time to file. The IRS will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of income tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

**Penalty for late payment of tax.** If you don't pay the additional tax due on Form 1040-X within 21 calendar days from the date of notice and demand for payment (10 business days from that date if the amount of tax is \$100,000 or more), the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount and applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments. You won't have to pay the penalty if you can show reasonable cause for not paying your tax on time.

**Penalty for erroneous claim for refund or credit.** If you file a claim for refund or credit in excess of the correct amount, you may have to pay a penalty equal to 20% of the disallowed amount, unless you had reasonable cause for the claim. The penalty won't be figured on any part of the disallowed amount of the claim on which accuracy-related or fraud penalties are charged.

**Penalty for frivolous return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure whether the reported tax is substantially correct or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at [IRS.gov/irb/2010-17\\_IRB#NOT-2010-33](#).

**Other penalties.** Other penalties can be imposed for negligence, substantial understatement of income tax, reportable transaction understatements, and fraud. See Pub. 17, *Your Federal Income Tax*, for more information.

## When To File

File Form 1040-X only after you have filed your original return. You may amend your original return by filing Form 1040-X more than once, as long as each Form 1040-X is filed timely. Generally, for a credit or refund, you must file Form 1040-X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original return early (for example, March 1 for a calendar year return), your return is considered filed on the due date (generally April 15). However, if you had an extension of time to file (for example, until October 15) but you filed earlier and we received it on July 1, your return is considered filed on July 1. The time limit for filing a claim for credit or refund on a Form 1040-X can be suspended for certain people who are physically or mentally unable to manage their financial affairs. For details, see Pub. 556, *Examination of Returns, Appeal Rights, and Claims for Refund*.



After the due date for an original return has passed, don't file any additional original returns for the same year, even if you haven't received your refund or haven't heard from the IRS since you filed. Filing an additional original return after the due date or sending in more than one copy of the same return (unless we ask you to do so) could delay your refund.

**Federally declared disasters.** If you were affected by a federally declared disaster, you may have additional time to file a claim for credit or refund on your amended return. See Pub. 556 and [IRS.gov/Businesses/Small-Businesses-Self-Employed/Disaster-Assistance-and-Emergency-Relief-for-Individuals-and-Businesses](#) for details. Also, see [Filing limits due to lookback period](#) below.

**State-declared disasters.** If you were affected by a qualified State-declared disaster, you may have additional time to file a claim for credit or refund on your amended return. For these purposes, "State" includes the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. This change applies to declarations made after July 24, 2025. See the [Filing Relief for Natural Disasters Act](#) for details. Also, see [Filing limits due to lookback period](#) below.

**Filing limits due to lookback period.** The amount of a credit or refund on your amended return is limited to the amount of tax paid within a specified period immediately preceding the filing of the claim for credit or refund. That specified period is called the lookback period. When a taxpayer files a claim within 3 years of filing the taxpayer's return, the lookback period is equal to 3 years plus the period of any "extension" of time for filing the return. Otherwise, the lookback period is the 2 years immediately preceding the filing of the claim for credit or refund. Income tax withheld and estimated tax are considered paid on the due date of the return (generally April 15th for calendar-year taxpayers).

**Special rules for certain claims filed after December 26, 2025.** The Disaster Related Extension of Deadlines Act, enacted December 26, 2025, recharacterizes "postponements" under section 7508A due to federally declared disasters, qualified State disasters, significant fire, or terroristic or military actions, as extensions of time for filing the return. Thus, if a taxpayer has received a postponement under section 7508A due to a federally declared disaster, qualified State disaster, significant fire, or terroristic or military action, the lookback period is equal to 3 years plus the period of that postponement. This recharacterization applies to claims filed after December 26, 2025.

**Notice 2023-21.** For the following affected taxpayers, Notice 2023-21 increases the lookback period when amending 2020 returns to claim a credit or refund of taxes. Affected taxpayers are individual taxpayers whose returns were due on April 15, 2021, and who did not receive a filing extension. An affected taxpayer who filed their 2020 return after April 15, 2021, but on or before May 17, 2021, because of the postponement provided by Notice 2021-21 may be refunded all income tax payments for 2020 if they file their claim for refund within 3 years of the date they filed their original return. An affected taxpayer who filed their 2020 return after May 17, 2021, may be refunded all income tax payments for 2020 if they file their claim for refund by Friday, May 17, 2024.

The additional time, provided in Notice 2023-21, to file an amended return is automatic. Taxpayers do not need to contact the IRS, file any form, or send letters or other documents to receive this relief.

**Time to file for a refund or credit if you reported certain qualified wildfire relief payments as taxable income.** The Federal Disaster Tax Relief Act of 2023 extended the time for

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certain taxpayers to amend their returns with respect to qualified wildfire relief payments they received and reported as income in tax years 2020 and 2021. Taxpayers only had until December 12, 2025, or until the expiration of the period of limitations on filing a refund claim under section 6511 of the Internal Revenue Code for the relevant year, whichever is later, to file amended returns claiming a credit or refund. For tax years 2022 through 2025, to claim a refund of any taxes paid on qualified wildfire relief payments, individuals have until the expiration of the period of limitations on filing a refund claim under section 6511(a) for the relevant year. See Q5 and A5 of [Wildfire Relief Payments and Casualty Losses frequently asked questions](#), at IRS.gov. Also, see the 2025 Instructions for Form 4684, Casualties and Thefts; and the 2025 Pub. 547, Casualties, Disasters, and Thefts.

**Combat zones and contingency operations.** The due date for claiming a credit or refund on your amended return may be automatically extended when you are in, or are hospitalized as a result of injuries sustained in, a combat zone or contingency operation. For more details, see Pub. 3, Armed Forces' Tax Guide.

**Bad debt or worthless security.** A Form 1040-X to claim a credit or refund based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless. For more details, see section 6511.

**Foreign tax credit or deduction.** A Form 1040-X to claim a foreign tax credit or to change from claiming a deduction to claiming a credit for foreign income taxes must generally be filed within 10 years from the due date for filing the return (without regard to any extension of time to file) for the year in which the foreign income taxes were actually paid or accrued. A Form 1040-X to claim a deduction or to change from claiming a credit to claiming a deduction for foreign income taxes must generally be filed within 3 years after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. The period for filing a Form 1040-X to claim or change an election to claim a foreign tax credit or deduction may be extended by an agreement. You make or change your election on your Form 1040-X for the year your election is to be effective. For details, see Pub. 514, Foreign Tax Credit for Individuals. The extended 10-year period for filing Form 1040-X to claim a foreign tax credit or to change from claiming a deduction to claiming a credit applies **only** to amounts affected by changes in your foreign tax credit. P.L. 119-21, section 70311, has modified the foreign tax credit. See the Instructions for Form 1116, Foreign Tax Credit, for more information.

If you are filing Form 1040-X to carry back your unused foreign tax credit, follow the procedures under *Loss or credit carryback* next.

**Loss or credit carryback.** File **either** Form 1040-X or Form 1045 to apply for a refund based on either an overpayment of tax due to a claim of right adjustment under section 1341(b)(1) or the carryback of a net operating loss (NOL) (but see [Net operating losses](#), later), a foreign tax credit, an unused general business credit, or a net section 1256 contracts loss. If you use Form 1040-X, see the special instructions for carryback claims in these instructions under [Special Situations](#), later. File Form 1040-X for each tax year to which an NOL, a capital loss carryback, a credit carryback, or a foreign tax credit is carried. Write or type "Carryback Claim" at the top of page 1. Form 1040-X must generally be filed within 3 years after the due date of the return (including extensions) for the tax year in which the NOL, capital loss, or unused credit arose (within 10 years after the due date of the return (without extensions) for the tax year in which the foreign tax credit arose). If you use Form 1045, you must file the claim within 1 year after the end of the year in which

the loss, credit, or claim of right adjustment arose. For more details, see the Instructions for Form 1045.

**Net operating losses (NOLs).** An individual must file Form 1040-X instead of Form 1045 to carry back:

- Any items to a section 965 year,
- A prior year foreign tax credit released due to an NOL or net capital loss carryback, or
- A prior year general business credit released because of the release of the foreign tax credit.

See section 172 and Pub. 536 for information about NOLs. See Pub. 225, Farmer's Tax Guide, for information on farming losses.

## Special Situations



*You must attach all appropriate forms and schedules to Form 1040-X or it will be returned.*

Many amended returns deal with situations that have special qualifications or special rules that must be followed. The items that follow give you this specialized information so your amended return can be filed and processed correctly.



*Only the special procedures are given here. Unless otherwise stated, you must still complete all appropriate lines on Form 1040-X, as discussed under [Line Instructions](#), later.*

**Additional Medicare Tax.** If your Medicare wages, RRTA compensation, or self-employment income is adjusted, you may need to correct your liability, if any, for Additional Medicare Tax. When correcting Additional Medicare Tax liability, attach to Form 1040-X a corrected Form 8959, and, if correcting Medicare wages or RRTA compensation, attach Form W-2, Wage and Tax Statement, or Form W-2c, Corrected Wage and Tax Statement. For more information, see the Instructions for Form 8959.

**Bipartisan Budget Act of 2015 (BBA) Partner Modification Amended Return.** A partner in a BBA Partnership that has requested modification type "Amended Returns of Partners Under IRC Section 6225(c)(2)(A)" files a partner modification amended return. A partner modification amended return includes a partner amended return for the partner's first affected year and any prior or subsequent tax years impacted as a result of taking the partnership adjustments into account in the partner's first affected year. Such returns must include the payment of all tax, penalties, additions to tax, and interest due as a result of taking into account all partnership adjustments properly allocated to the partner, and including adjustments to any tax attributes affected by taking into account the partnership adjustments. You must write "BBA Partner Modification Amended Return" at the top of page 1 of all partner modification amended returns being filed (for e-filed amended returns, attach a statement). See Form 8982 for additional information and instructions.

Attach a statement to each partner modification amended return that contains the following information.

- Name of source partnership (which is the audited partnership requesting modification and from which you are receiving adjustments).
- TIN of the source partnership.
- Audit control number—obtain this number from the partnership representative of the source partnership.

**BBA Partner non-income tax changes reported on Form 8986.** Although the Form 8978 is used to figure changes to a partner's income tax as reported to them on Form 8986, any non-income tax changes that are related to the income tax adjustments on the Form 8986 received by the partner, such as self-employment tax or net investment income tax, should be reflected on an amended return for the partner's first affected

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year. Do not include the income tax changes on the Form 1040-X. Instead, the Form 1040-X should reflect the original and correct amounts as originally reported (or as previously amended) on the Form 1040 such that there is no change between the original and correct amounts on lines 1–8. Complete any applicable forms for the non-income taxes such as the Schedule SE (for self-employment taxes) or Form 8960 (for net investment income tax) including the adjustments reflected on the Form 8986 and figure the adjusted non-income taxes using the adjusted numbers. Report the corrected non-income taxes on line 10 of the Form 1040-X and figure the additional amount owed. The amended return should include a statement that explains how the change to non-income tax was figured, and the source of the adjustment in Part II of the Form 1040-X. See Form 8978 for additional information and instructions.

**Qualified Opportunity Investment.** Attach to the back of Form 1040-X any Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, that supports changes made on this return if qualified investments were held during the year.

**Carryback claim—NOL.** Write or type “Carryback Claim” at the top of page 1 of Form 1040-X. Attach a computation of your NOL using Schedule A (Form 1045) and a computation of any NOL carryover using Schedule B (Form 1045). A refund based on an NOL doesn’t include a refund of self-employment tax reported on Form 1040-X, line 10. Generally, interest won’t be paid on any NOL refund shown on an amended return processed within 45 days of receipt. For details, see Pub. 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.

**Carryback claim—credits and other losses.** Write or type “Carryback Claim” at the top of page 1 of Form 1040-X. Attach copies of the following.

- Both pages of Form 1040 and Schedules A and D, if applicable, for the year in which the loss or credit originated. Write or type “Attachment to Form 1040-X—Copy Only—Do Not Process” at the top of these forms.
- Any Schedules K-1 or K-3 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit that contributed to the loss or credit carryback.
- Any form or schedule from which the carryback results, such as Form 3800, General Business Credit; Form 1116; Form 6781, Gains and Losses From Section 1256 Contracts and Straddles; Form 4684, Casualties and Thefts; or Schedule C or F (Form 1040).
- Forms or schedules for items refigured in the carryback year, such as Form 6251, Alternative Minimum Tax—Individuals; Form 3800; Schedule A (Form 1040); Schedule A (Form 1040-NR); or Form 8962, Premium Tax Credit.

**Carryback claim—change in filing status.** If you were married and you didn’t have the same filing status (married filing jointly or married filing separately) for all of the years involved in figuring the loss or credit carryback, you may have to allocate income, deductions, and credits. For details, see the publication for the type of carryback you are claiming. For example, for NOL carrybacks, see Pub. 536.

**Section 174A.** P.L. 119-21 added section 174A, which pertains to domestic research and experimental expenditures. Section 174A(f)(2) allows an election to deduct certain unamortized amounts paid or incurred in tax years beginning after 2021 and before 2025. For more information about section 174A, see Revenue Procedure 2025-28.

**Casualty loss from a federally declared disaster.** If you have a casualty loss attributable to a federally declared disaster, you may be able to elect to deduct the loss in the tax year immediately before the tax year the loss was sustained. The election must be made by filing your return or amended return for the preceding year, and claiming your disaster loss on it, no later

than 6 months after the due date for filing your original return (without extensions) for the year in which the loss was sustained. For more information about this election, see the Instructions for Form 4684; and Rev. Proc. 2016-53, 2016-44 I.R.B. 530, available at [IRS.gov/irb/2016-44\\_IRB#RP-2016-53](https://www.irs.gov/irb/2016-44_IRB#RP-2016-53).

**Deceased taxpayer.** If filing Form 1040-X for a deceased taxpayer, write or type “Deceased,” the deceased taxpayer’s name, and the date of death across the top of Form 1040-X, page 1.

If you originally filed a joint return and you are filing Form 1040-X to claim a refund with respect to that joint return as a surviving spouse, sign the return and enter “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, they must also sign.

**Claiming a refund for a deceased taxpayer.** If you are filing a joint return as a surviving spouse, you only need to file Form 1040-X to claim the refund. If you are a court-appointed personal representative or any other person claiming the refund, file Form 1040-X and attach Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and any other information required by its instructions. For more details, see Pub. 559, Survivors, Executors, and Administrators.

**Household employment taxes.** If you are correcting an error in the employment taxes for household employees that you reported on a Schedule H previously filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS, attach a corrected Schedule H and include in Part II of Form 1040-X the date the error was discovered. If you filed Formulario 1040-PR, file a Form 1040-X and attach a corrected Anexo H-PR. If you owe tax, pay in full with this return. If you are changing the wages paid to an employee for whom you filed Form W-2, you must also file Form W-2c, and Form W-3c, Transmittal of Corrected Wage and Tax Statements, with the Social Security Administration. For more information, see Pub. 926 for the appropriate year.

**Injured spouse claim.** If you filed a Form 8379 and are filing a Form 1040-X to request an additional refund, and you don’t want your portion of the overpayment to be applied (offset) against your spouse’s past-due obligation(s), complete and attach another Form 8379 to allocate the additional refund.

**Signing your minor child’s return.** If your minor child can’t sign the return, either parent can sign the child’s name in the space provided. Enter “By (your signature), parent for minor child.”

**Tax shelters.** If you are amending your return to disclose information for a reportable transaction in which you participated, attach Form 8886, Reportable Transaction Disclosure Statement.

**Wrongfully incarcerated individuals.** Certain amounts you receive due to wrongful incarceration may be excluded from gross income. If you included these amounts in income in a prior year, you may be able to amend your return to claim a refund or credit against your tax. For the latest information, go to [IRS.gov/newsroom/irs-updates-frequently-asked-questions-related-to-wrongful-incarceration](https://www.irs.gov/newsroom/irs-updates-frequently-asked-questions-related-to-wrongful-incarceration).

## Tracking Your Amended Return

You should generally allow 8 to 12 weeks for Form 1040-X to be processed. However, in some cases, processing could take up to 16 weeks. Go to [Where’s My Amended Return](https://www.irs.gov/where-my-amended-return) on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mail it to show up in our system. You will need to provide the following information.

- Your taxpayer identification number (for most taxpayers, that is their SSN).
- Your date of birth.
- Your ZIP code or postal code.

# Specific Instructions

## Line Instructions

### Calendar or Fiscal Year

Determine the calendar year or fiscal year of the return you are amending.

Above your name, enter, as applicable, that calendar year or fiscal year you are amending.

### Name, Current Address, and Social Security Number (SSN)

If you and your spouse are amending a joint return, list your names and SSNs in the same order as shown on the original return. If you are changing from a separate to a joint return and your spouse didn't file an original return, enter your name and SSN first.

**Change of address.** If you have moved since you filed your original return, enter your current address on Form 1040-X.

**P.O. box.** Enter your box number only if your post office doesn't deliver mail to your home.

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.


**ITINs for aliens.** If you don't have an SSN, but you already have an ITIN, enter it instead of an SSN. If you are a nonresident or resident alien and you don't have or aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN. For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.


### Presidential Election Campaign

You can use Form 1040-X to designate \$3 to the Presidential Election Campaign Fund if you, or your spouse if filing jointly, didn't previously want \$3 to go to this fund but now do. Checking a checkbox for the Presidential Election Campaign Fund will not change your tax or refund. This designation must be done within 20½ months after the original due date for filing the return. A previous designation of \$3 to the fund can't be changed.

### Amended Return Filing Status

Check the box that corresponds to your filing status on this return. You **must** check one box even if you are not changing your filing status. If this is a change from the filing status on your original return, the following information may apply to you.


 *For information about marital status, see Pub. 501, Dependents, Standard Deduction, and Filing Information.*

 *In general, you can't change your filing status from a joint return to separate returns after the due date of the original return.*


**Changing from a separate to a joint return.** If you are married and file a separate return, you generally report only your own income, deductions, and credits. Generally, you are responsible only for the tax on your own income. If you file a joint return, both you and your spouse (or former spouse) are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the

correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. However, you may qualify for innocent spouse relief. For details about innocent spouse relief, see Form 8857, Request for Innocent Spouse Relief; or Pub. 971, Innocent Spouse Relief. If you are changing from a separate to a joint return, in Part II of Form 1040-X, you should enter "Changing the filing status" as a reason for amending your Form 1040 or 1040-SR. See [You are changing from a separate to a joint return](#) under *Lines 1 Through 30—Which Lines To Complete*, later, for more details.

**Changing to head of household filing status.** If the qualifying person is a child but not your dependent, enter the child's name in the space provided under the filing status checkboxes. In Part II of Form 1040-X, you should state "Changing the filing status" as a reason for amending your Form 1040 or 1040-SR.

 *Generally, married people can't file as head of household. But, for an exception, see Pub. 501.*

**Changing to married filing separately or qualifying surviving spouse filing status.** If you check the box for married filing separately, enter your spouse's name in the space provided below the filing status checkboxes. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA" next to their name in the entry space below the filing status checkboxes. If you check the box for qualifying surviving spouse, and the qualifying person is a child but not your dependent, enter the child's name in the space provided under the filing status checkboxes. Do **not** enter the child's name anywhere else on the form. In Part II of Form 1040-X, you should state "Changing the filing status" as a reason for amending your Form 1040 or 1040-SR.

 *For 2022 and later, the filing status qualifying widow(er) is called qualifying surviving spouse. The rules for the filing status have not changed. The same rules that applied to qualifying widow(er) apply to qualifying surviving spouse.*

### Lines 1 Through 30—Which Lines To Complete

Before looking at the instructions for specific lines, the following information may point you in the right direction for completing Form 1040-X.

**You need information about income, deductions, etc.** If you have questions such as what income is taxable or what expenses are deductible, the instructions for the form you are amending should help. Also use those instructions to find the method you should use to figure the correct tax. To get prior year forms, schedules, instructions, or publications, download them from [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs) or call 800-829-3676.

**You are only changing information.** If you aren't changing any dollar amounts you originally reported, but are changing information and the rules in [Resident and nonresident aliens](#), earlier, don't apply, do the following on your Form 1040-X.

- Enter the calendar year or fiscal year you are amending.
- Complete name, current address, and SSN (or ITIN, if applicable).
- Check a box in Presidential Election Campaign, if applicable.
- Complete Part I—Dependents, on page 2, if you are changing your dependent.
- Complete Part II—Explanation of Changes.

**You are changing from a separate to a joint return.** If you and your spouse are changing from separate returns to a joint return, follow these steps.

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1. Enter in column A the amounts from your return as originally filed or as previously adjusted (either by you or the IRS).
2. To determine the amounts to enter in column B, combine the amounts from your spouse's return as originally filed (or as previously adjusted) with any other changes you or your spouse is making. If your spouse didn't file an original return, include your spouse's income, deductions, credits, other taxes, etc., in the amounts you enter in column B.
3. Read the instructions for column C to figure the amounts to enter in that column.
4. Both of you must sign and date Form 1040-X.

**You are changing amounts on your original return or as previously adjusted by the IRS.** Because Form 1040-X can be used for so many purposes, it is sometimes difficult to know which part(s) of the form to fill out. Unless other specific instructions or rules apply to your return, such as those under [Resident and nonresident aliens](#), earlier, applicable to paper filers, follow the rules below when completing your Form 1040-X.

- Always complete the top of page 1 through Amended return filing status.
- Check a box in Presidential Election Campaign, if applicable.
- Complete the lines shown in the charts under *Columns A Through C* below according to what you are changing.
- Complete Part II—Explanation of Changes.
- Sign and date the form.

### Columns A Through C

**Column A.** Enter the amounts from your original return, **unless** any of the following apply.

1. You previously amended that return.
2. You were audited and changes were made to your originally filed return.
3. You received a notice from the IRS advising they made changes to your return.

In any of these cases, column A needs to reflect the amount to which your originally filed return was adjusted.

**Example.** If the IRS changed your taxable income by unreported income of \$10,000, making your taxable income \$100,000, then column A taxable income should be \$100,000, not the originally filed amount.

**Column B.** Enter the net increase or decrease for each line that you are changing.

Explain each change in Part II. If you need more space, attach a statement. Attach any schedule or form relating to the change. For example, attach Schedule A (Form 1040) if you are amending a 2024 Form 1040 to itemize deductions. If you are amending your return because you received another Form W-2, attach a copy of the new Form W-2. Don't attach items unless required to do so.

**Column C.** To figure the amounts to enter in this column:

- Add the increase in column B to the amount in column A, or
- Subtract the decrease in column B from the amount in column A.

For any item you don't change, enter the amount from column A in column C.

**Note.** Show any negative numbers (losses or decreases) in column A, B, or C in parentheses.

**Example.** You originally reported \$21,000 as your adjusted gross income on your 2024 Form 1040. You received another Form W-2 for \$500 after you filed your return. Line 1 of Form 1040-X should be completed as follows.

	A. Original amount	B. Net change	C. Correct amount
Line 1	21,000	500	21,500

You would also report any additional federal income tax withheld on line 12 in column B.

**See the tax return for the year you are amending to find the corresponding lines on your original return.**

IF you are changing only...	THEN complete Form 1040-X...
filing status	lines 1–23.
income	lines 1–23.
adjustments to income	lines 1–23.
itemized or standard deductions	lines 1–23.
qualified business income deduction	lines 4a–23.
deductions for tips, overtime, car loan interest, or seniors from Schedule 1-A (Form 1040)	lines 4a–23.
tax before credits	lines 5–23.
nonrefundable credits	lines 6–23.
other taxes	lines 6–23.
payments and refundable credits	lines 11–23.

### Income and Deductions

#### Line 1—Adjusted Gross Income

Enter your adjusted gross income (AGI), which is the total of your income minus certain deductions (adjustments). Any change to the income or adjustments on the return you are amending will be reflected on this line.

A change you make to your AGI can cause other amounts to increase or decrease. For example, depending on the tax year, changing your AGI can change your:

- Credit for child and dependent care expenses, child tax credit, education credits, retirement savings contributions credit, or premium tax credit;
- Allowable charitable contributions deduction or the taxable amount of social security benefits; or
- Total itemized deductions.

If you change your AGI, refigure the items listed above (if applicable), and any other deduction or credit you are claiming that has a limit based on AGI.

Complete and attach any applicable forms and schedules to support the amounts you refigured.

**Correcting your wages or other employee compensation.** Attach a copy of all additional or corrected Forms W-2 you received after you filed your original return. Also attach any additional or corrected Forms 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., that show federal income tax withheld.

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**Changing your IRA deduction.** In Part II of Form 1040-X, enter "IRA deduction" and the amount of the increase or decrease. If changing from a deductible to a nondeductible IRA contribution, also complete and attach Form 8606, Nondeductible IRAs.

**Line 2—Itemized Deductions or Standard Deduction**

**Itemized deductions.** If you itemized your deductions, enter in column A the total from your original Schedule A or your deduction as previously adjusted by the IRS. If you are now itemizing your deductions instead of using the standard deduction, or you have changed the amount of any deduction, or your AGI limitations have changed any deduction, attach a copy of the corrected Schedule A to this amended return.

**Standard deduction.** If you are using the standard deduction, enter the amount for your filing status for the year you are amending. Remember that the standard deduction for all years can be increased for the age and/or blindness of the taxpayer(s).

**Charitable deduction.** If you are taking the standard deduction in 2021, you (or you and your spouse if filing jointly) may be able to claim a charitable deduction for certain cash contributions. For amended 2021 returns, any adjustments to this deduction should be made to your standard deduction amount on line 2. For adjustments to the cash charitable deduction for any year, refer to the tax return instructions for the year of the return you are amending to determine the limits on amounts of cash contributions you can claim for that year. See Pub. 526 (for the year of the return you are amending) for the definition of what qualifies as a cash contribution and for information on the types of organizations that qualify. Also see Pub. 526 (for the year of the return you are amending) for information on whether this deduction is available on your amended return.

**TIP** *If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. Qualified disaster loss refers to losses arising from certain disasters. For more information, see the Instructions for Form 4684 and the Instructions for Schedule A filed with your original return for the tax year of the return you are amending.*

**Line 4a—Qualified Business Income Deduction**

See the instructions for the year of the form you are amending. Also see the instructions for Forms 8995 and 8995-A for more information for figuring and reporting your qualified business income deduction.

**Line 4b—Deductions for tips, overtime, car loan interest, and seniors from Schedule 1-A (Form 1040).**

If claiming any of these deductions, attach your Schedule 1-A. See the instructions for Schedule 1-A (Form 1040) found in the Instructions for Form 1040 for the year of the form you are amending.

**TIP** *Schedule 1-A and these deductions were introduced in 2025.*

**Line 5—Taxable Income**

If the taxable income on the return you are amending is \$0 and you have made changes on Form 1040-X, line 1, 2, or 4b, enter on line 5, column A, the actual taxable income instead of \$0. Enclose a negative amount in parentheses. The amounts in columns A and B can be less than zero. However, if the result for column C is zero or less, you must enter -0- in column C.

**Example.** You showed \$0 taxable income on your original return, even though you actually had a loss of \$1,000. You later discovered you had additional income of \$2,000. Your Form 1040-X, line 5, would show (\$1,000) in column A, \$2,000 in column B, and \$1,000 in column C. If you failed to take into account the loss you actually had on your original return, you would report \$2,000 in column C and possibly overstate your tax liability.

**Tax Liability**

**Line 6—Tax**

**CAUTION** *Include on line 6 the amount you reported on Schedule 2 (Form 1040), line 3, for the year you are amending.*

Figure the tax on your taxable income shown on line 5, column C. Generally, you will use the method(s) you used to figure the tax on your original return. However, you may need to change to a different method if, for example, you amend your return to include or change the amount of certain types of income, such as capital gains or qualified dividends.

See the instructions for the income tax return you are amending to find the appropriate method(s), tax table, and worksheet, if necessary. Indicate the method(s) you used to figure the tax entered on line 6, as shown in the chart below.

Attach the schedule or form(s), if any, that you used to figure your revised tax. Don't attach worksheets.

IF you figured the corrected tax using...	THEN enter on the dotted line on line 6...
Tax Table	Table.
Tax Computation Worksheet	TCW.
Schedule D Tax Worksheet	Sch D.
Schedule J (Form 1040)	Sch J.
Qualified Dividends and Capital Gain Tax Worksheet	QDCGTW.
Foreign Earned Income Tax Worksheet	FEITW.
Form 8615, Tax for Certain Children Who Have Unearned Income	F8615.

**CAUTION** *Any changes you made to Form 1040-X, lines 1 through 6, may affect the amount of or cause you to owe alternative minimum tax. See the instructions for the form and year you are amending.*

**Line 7—Nonrefundable Credits**

Enter your total nonrefundable credits in column A. Nonrefundable credits are those that reduce your tax, but any excess isn't refunded to you.

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If you made any changes to Form 1040-X, lines 1 through 6, be sure to refigure your original credits. Attach the appropriate forms for the credits you are adding or changing.

**Credit for qualifying children and other dependents.** If you are amending a return with a retroactive claim of the child tax credit, you must have an SSN valid for employment issued for the child before the due date for filing the return you are amending, including extensions. If you are amending a return with a retroactive claim of the credit for other dependents, the dependent you claim must have been issued an SSN, ITIN, or adoption taxpayer identification number (ATIN) on or before the due date for filing the return you are amending, including extensions. Your child tax credit may be refundable. For additional information, see Schedule 8812 (Form 1040) and its instructions for the year of the tax return you are amending.

**Line 9—Reserved for Future Use**

This line is reserved for future use. Do **not** enter an amount on this line.

**Line 10—Other Taxes**

Enter in column A the amount you reported on the line for **total other taxes** from Schedule 2 (Form 1040) for the year you are amending.

If you made any changes to Form 1040-X, lines 1 through 6, you may need to refigure other taxes that were included in the same section on your original return.

**Payments**

**Line 12—Withholding**

In column A, enter from the return you are amending any federal income tax withheld and any excess social security and tier 1 RRTA tax withheld (SS/RRTA).

If you are changing your withholding or excess SS/RRTA, attach to the front of Form 1040-X a copy of all additional or corrected Forms W-2 you received after you filed your original return. Also attach additional or corrected Forms 1099-R that show any federal income tax withheld.

**Line 13—Estimated Tax Payments**

In column A, enter the estimated tax payments you claimed on your original return. If you filed Form 1040-C, U.S. Departing Alien Income Tax Return, include on this line the amount you paid as the balance due with that return. Also include any of your prior year's overpayment that you elected to apply to estimated tax payments for the year you are amending.

**Line 14—Earned Income Credit (EIC)**

Enter the amount you reported on the line for the EIC on Form 1040 or 1040-SR for the year you are amending in column A. If you are amending your return to claim the EIC and you have a qualifying child, attach Schedule EIC (Form 1040). If you changed the amount on line 1 or line 5, the amount of any EIC you claimed on your original return may change. For more information regarding the EIC, see Pub. 596 for the year you are amending.

If you are amending your EIC based on a nontaxable combat pay election, enter "nontaxable combat pay" and the amount in Part II of Form 1040-X.

**SSN required.** If you didn't have an SSN on or before the due date of your return for the tax year being amended (including extensions), you can't claim the EIC on your amended return. Also, if a child didn't have an SSN on or before the due date of your return for the tax year being amended (including extensions), you can't count that child as a qualifying child in figuring the amount of the EIC on your amended return.

**Line 15—Refundable Credits**

A refundable credit can give you a refund for any part of a credit that is more than your total tax. Enter, in column A, the total of the refundable credits from Schedule 8812 (Form 1040), Form 8863, the recovery rebate (as applicable), and Schedule 3 (Form 1040) for the year you are amending. Check as applicable the boxes for Schedule 8812 (Form 1040), and Forms 2439, 4136, 8885, 8863, and 8962.

If you are amending your return to claim or change a refundable credit, attach the appropriate schedule(s) or form(s).

In addition, in the blank area after "other (specify)," list all of your refundable credits for which there is not a checkbox. Include the form number for the credit if there is one.

**SSN required.** If you are amending a return with a retroactive claim of the refundable child tax credit or the additional child tax credit, you must have an SSN valid for employment issued for the child before the due date for filing the return, including extensions. For additional information, see Schedule 8812 (Form 1040) and its instructions for the year of the tax return you are amending.

**Line 16—Amount Paid With Extension or Tax Return**

On this line, enter the total of the following amounts.

- Any amount paid with your request for an extension on Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return; or Form 2350, Application for Extension of Time To File U.S. Income Tax Return. Also include any amount paid electronically in connection with an extension of time to file, but don't include the convenience fee you were charged.
- The amount you paid with your original return, regardless of method. Also include any additional payments you made after it was filed. However, don't include payments of interest or penalties, or the convenience fee you were charged.

**Example.** You are filing Form 1040-X to amend your 2024 tax return. You sent a check for \$1,500 with your original return, reflecting a payment of \$1,400 in taxes and a \$100 estimated tax penalty. When completing Form 1040-X, enter \$1,400 on line 16 (the check sent with the original return minus the \$100 penalty).

**Line 17—Total Payments**

Include any amounts from Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, that are being included in the **total payments** line on your Form 1040 or 1040-SR. For additional information, see Form 8689 for the year of the tax return you are amending.

**Refund or Amount You Owe**

The purpose of this section is to figure the additional tax you owe or excess amount you have paid (overpayment). All of your payments (for the tax year you are amending) received up to the date of this amended return are taken into account, as well as any overpayment on your original return or after adjustment by

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the IRS. It is as if you were using the new information to complete your original return. If the results show a larger overpayment than before, the difference between the two becomes your new overpayment. You can choose to receive the refund or apply it to your estimated tax for the following year. In either case, it can be used by the IRS to pay other federal or state debts that still exist. If the results show that you owe, it is because you don't have enough additional withholding or because filing your original return with the information you have now would have resulted in a smaller overpayment or a balance due.

### Line 18—Overpayment

Enter the overpayment from your original return. If your original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 18. Don't include interest you received on any refund. Any additional refund you are entitled to on Form 1040-X will be sent separately from any refund you haven't yet received from your original return.

### Line 19—Amount Available To Pay Additional Tax

If line 18 is larger than line 17, line 19 will be negative. You will owe additional tax. To figure the amount owed, treat the amount on line 19 as positive and add it to the amount on line 11. Enter the result on line 20.

### Line 20—Amount You Owe

The IRS recommends paying the amount due on line 20 electronically whenever possible. If you file Form 1040-X electronically, you can simultaneously authorize the Treasury to make an electronic withdrawal (direct debit) for the balance due.

You can also make a secure payment:

- Online using Direct Pay, cash, or your IRS online account; or
- Online or by phone using the Electronic Federal Tax Payment System (EFTPS), a debit card, a credit card, or a digital wallet such as Click to Pay, PayPal, or Venmo.

Go to [www.irs.gov/Payments/pay-by-check-or-money-order](http://www.irs.gov/Payments/pay-by-check-or-money-order) for details on paying by check or money order.

See the *Amount you owe* section in your income tax return instructions or go to [IRS.gov/Payments](http://IRS.gov/Payments) for additional details on payment options.



*If you elected to apply any part of an overpayment on your original return to your next year's estimated tax, you can't reverse that election on your amended return.*

### Line 22—Overpayment Received as Refund

The refund amount on line 22 will be sent separately from any refund you claimed on your original return (see [Line 18](#), earlier). We will figure any interest and include it in your refund.

You will receive a check for any refund due to you. A refund on a paper-filed amended return **can't** be deposited directly to your bank account.

If you owe past-due federal or state debts, all or part of your overpayment will be used to pay the past-due amounts. You will receive a notice if any of your overpayment has been applied to past-due amounts.

### Line 23—Overpayment Applied to Estimated Tax

Enter on line 23 the amount, if any, from line 21 you want applied to your estimated tax for next year. Also enter that tax year in the space provided. No interest will be paid on this amount.

If you owe past-due federal or state debts, all or part of your overpayment will be used to pay the past-due amounts. You will receive a notice if any of your overpayment has been applied to past-due amounts, so you will know how much was applied to your estimated tax.



*You **can't** change your election to apply part or all of the overpayment on line 21 to next year's estimated tax.*

## Part I—Dependents

### Lines 24, 26, 28, and 29—Reserved for Future Use

These lines are reserved for future use. Do **not** enter an amount on these lines.

### Line 30—Dependents

List **all** dependents claimed on this amended return. This includes:

- Dependents claimed on your original return who are still being claimed on this return, and
- Dependents not claimed on your original return who are being added to this return.

See *Dependents*, in the instructions for the tax return for the year you are amending, for more information.

## Part II—Explanation of Changes

The IRS needs to know **why** you are filing Form 1040-X. For example, you:

- Received another Form W-2 after you filed your return,
- Forgot to claim the child tax credit or the credit for other dependents,
- Changed your filing status from qualifying surviving spouse to head of household,
- Are carrying a credit to an earlier year, or
- Are claiming a tax benefit from recently enacted legislation for disaster relief.
- Are filing Form 8379 electronically by attaching it to an electronically filed Form 1040-X, even though you are not amending your tax return.

## Part III—Direct Deposit (for E-Filed Form 1040-X Only)



*Form 8379 may be filed electronically by attaching it to an electronically filed Form 1040-X even if the filer is not amending their tax return.*

Beginning in February 2023, if you electronically file a Form 1040-X for tax year 2021 or later, you may request your refund be directly deposited into your checking or savings account.

If you want us to directly deposit the amount shown on line 22 to your checking or savings account at a bank or other financial institution (such as a credit union) in the United States:

- Complete lines 31 through 33 on Form 1040-X (if you want your refund deposited to only one account); or
- Check the box on Form 1040, 1040-SR, or 1040-NR, line 35a, and attach Form 8888, Allocation of Refund, if you want to split the direct deposit into more than one account.

The account must be in your name. Don't request a deposit of your refund to an account, such as your tax return preparer's

account, that isn't in your name. For example, although you may owe your tax return preparer a fee for preparing your return, you should not have any part of your refund deposited into the preparer's account to pay the fee.

A direct deposit will be issued using the banking information on Form 1040-X. Do **not** complete lines 35b through 35d on Form 1040, 1040-SR, or 1040-NR.

If an account issue prevents a direct deposit, a refund will be issued by paper check to the most recent address.

## Sign Your Return

Form 1040-X isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing an amended joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your amended return, you are still responsible for the correctness of the amended return. If your amended return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your amended return. To do this, you can use Form 2848. If you are filing an amended joint return as a surviving spouse, see *Death of a Taxpayer* in the instructions for your original tax return.

### Identity Protection Personal Identification Number (IP PIN).

If you received an IP PIN from the IRS, enter it in the IP PIN spaces provided next to the box for your occupation on your Form 1040-X. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



*All taxpayers are now eligible for an IP PIN. For more information, see Pub. 5477. To apply for an IP PIN, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin) and use the Get an IP PIN tool.*

If you are filing an amended joint return and each taxpayer will receive an IP PIN, enter your IP PIN in the space provided next to the box for your occupation on your Form 1040-X. Enter the spouse's IP PIN in the space provided next to the box for the spouse's occupation.

If you need more information, including how to retrieve your IP PIN online, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin). If you are unable to retrieve your IP PIN online, call 800-908-4490.



*New IP PINs are generated every year. They will generally be sent out by mid-January. Use this IP PIN on any Form 1040-X you file.*

### Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040-X filed on paper.

### Requirements for an Electronic Return

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and provide the information described below. If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. If we issued you an IP PIN for the year, all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your occupation for your electronic signature to be complete. Do not use an IP PIN from a prior year, even if amending a return filed in a prior year. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued IP PINs, enter both IP PINs in the spaces provided.

**Self-Select PIN.** The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

Your electronic return is considered a validly signed return only when it includes your PIN; last name; date of birth; IP PIN, if applicable; and AGI from your originally filed prior year federal income tax return, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN; last name; date of birth; IP PIN, if applicable; and AGI, if applicable, in order to be considered validly signed. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. Your AGI from your prior year return is generally the amount shown on the federal income tax return you filed last year that was due last year. For example, when filing an amended return in 2023, enter the amount from your 2021 Form 1040, 1040-SR, or 1040-NR, line 11, that you filed in 2022. If you didn't file a prior year income tax return, or we have not yet processed or only recently processed your prior year tax return, enter "\$0" as the prior year AGI verification. If you don't have your prior year income tax return, call the IRS at 800-908-9946 to get a free transcript of your return or go to [IRS.gov/Transcript](https://www.irs.gov/transcript). If you filed electronically last year, you, and your spouse if filing jointly, may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five-digit PIN you used to electronically sign your prior year return.

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN; last name; date of birth; and IP PIN, if applicable. If you're filing jointly, your electronic return must, in order to be considered validly signed, also include your spouse's PIN; last name; date of birth; and IP PIN, if applicable. The practitioner can provide you with details.

### Paid Preparer

Generally, anyone you pay to prepare your amended return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the amended return for your records. Someone who prepares your amended return but doesn't charge you shouldn't sign.

### Assembling Your Return



*For e-filed Forms 1040-X, your software will continue to select the order of your forms and attachments. For paper-filed Forms 1040-X, see below.*

You must place behind your completed paper-filed Form 1040-X a completed and updated Form 1040, 1040-SR, or 1040-NR with the changes you are submitting.

For paper-filed Forms 1040-X, assemble any new or changed schedules and forms behind your completed, updated Form 1040, 1040-SR, or 1040-NR 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 [Line 20](#), earlier.

## Where To File

You can file Form 1040-X electronically with tax filing software to amend Forms 1040, 1040-SR, and 1040-NR. Go to [IRS.gov/Filing/Amended-Return-Frequently-Asked-Questions](https://www.irs.gov/filing/Amended-Return-Frequently-Asked-Questions) for more information.

If you are amending your return on paper because of any of the situations listed next, use the corresponding address.

IF you are filing Form 1040-X...	THEN mail Form 1040-X and attachments to...
in response to a notice you received from the IRS	the address shown in the notice.
with Form 1040-NR or 1040-NR-EZ	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215

If none of the situations listed above apply to you, mail your amended return to the Internal Revenue Service Center shown next that applies to you.

IF you live in...	THEN mail Form 1040-X and attachments to...
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, Oklahoma, or Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0052
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, or Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0052
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, or Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0052
A foreign country, U.S. territory,* or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215

\*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Commonwealth of the Northern Mariana Islands, see Pub. 570.

**Private delivery services (PDSs).** Taxpayers can use certain PDSs designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSStreetAddresses](https://www.irs.gov/PDSStreetAddresses).



**PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.**

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What Is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

### How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS.

**Our services are free.**

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue

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with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.

- To get help any time with general tax topics, visit [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.
- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at [www.IRS.gov/SAMS](http://www.IRS.gov/SAMS). (Be sure not to include any personal identifiable information.)

### How Do I Contact TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to [www.TaxpayerAdvocate.IRS.gov/Contact-Us](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us).
- Check your local directory, or
- Call TAS toll free at 877-777-4778.

### What Are My Rights as a Taxpayer?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to [www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

### Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LTC near you, see the LTC page at [TaxpayerAdvocate.IRS.gov/LITCmap](http://TaxpayerAdvocate.IRS.gov/LITCmap) or IRS [Publication 4134, Low Income Taxpayer Clinic List](http://Publication 4134). This publication is available online at [IRS.gov/Forms-Pubs](http://IRS.gov/Forms-Pubs) or by calling the IRS toll free at 800-TAX-FORM (800-829-3676).

### Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us

the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

**We welcome comments on forms.** If you have comments concerning the accuracy of the time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](http://IRS.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your Form 1040-X to this office.

### Estimates of Taxpayer Burden

The table below shows burden estimates as of November 2022 for taxpayers filing a Form 1040-X tax return.

Reported time and cost burden is a national average and does not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. The estimated average time burden for all taxpayers filing a Form 1040-X is 9 hours, with an average cost of \$200 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. There is significant variation in taxpayer activity within these estimates.

Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. Tax preparation fees vary widely depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under [We welcome comments on forms](#), earlier.

#### Estimates of Taxpayer Burden

All 1040-X Taxpayers	Average Time Burden (Hours)	Average Cost (Dollars)
	9	\$230

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