

Instructions for Form 1040-X



Department of the Treasury
Internal Revenue Service

(Rev. January 2020)

Amended U.S. Individual Income Tax Return

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://www.irs.gov/Form1040X).

What's New

Form 1040-X renamed. Beginning with this January 2020 revision, Form 1040X will be called Form 1040-X. But to keep the text simple, we refer to Form 1040-X throughout.

Recent legislation. Three tax laws were enacted on December 20, 2019.

The Taxpayer Certainty and Disaster Tax Relief Act of 2019 extended certain previously expired tax benefits to 2018 and 2019, and provided tax relief for certain incidents federally declared as disasters in 2018 and 2019. The extended benefits and the disaster relief may now be claimed on your 2018 and 2019 returns, if you qualify.

The Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act) made other changes, such as increasing the penalty for failing to file a tax return and modifying the rules related to the taxation of unearned income of certain minor children. The SECURE Act relaxed certain retirement plan contribution and distribution requirements beginning January 1, 2020.

The Virginia Beach Strong Act provides special treatment to certain contributions made for the relief of families of victims of the Virginia Beach mass shooting.

You may need to file an amended return using Form 1040-X to claim the benefits now available for 2018 or 2019. Affected 2018 forms that had lines “Reserved” or “Reserved for future use” have reinstated those lines for 2018.

For an extensive list of the changes these new laws introduced, see [Impact of New Legislation](#), later.

Married filing separately. For those persons who check the married filing separately box, a space has been added under the filing status boxes for the name of their spouse.

Head of household. If the qualifying person is a child, but not your dependent, enter the child's name in the space provided under the filing status boxes. Do **not** enter the child's name and “QND” in Part III or anywhere else on the form.

Qualifying widow(er). If the qualifying person is a child, but not your dependent, enter the child's name in the space provided under the filing status boxes. Do **not** enter the child's name anywhere else on the form.

Forms 1040NR and 1040NR-EZ. Beginning with the 2019 tax year, Forms 1040NR and 1040NR-EZ were changed to Forms 1040-NR and 1040-NR-EZ, respectively. For simplicity though throughout these instructions, Form 1040NR and Form

1040NR-EZ will be used regardless of the tax year being discussed.

New Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors, was introduced in the 2019 tax year. You can use this form if you were born before January 2, 1955. The form generally mirrors Form 1040. If your filing status is married filing jointly, only one spouse is required to have been born before January 2, 1955. If you use Form 1040-SR, you will use the same Schedules 1, 2, and 3 as Form 1040. The Instructions for Form 1040 are now the Instructions for Forms 1040 and 1040-SR. References to Form 1040-SR have been added throughout this publication.

Form 1040 and its schedules. Beginning with its 2019 revision, Form 1040 will have three numbered schedules (Schedules 1, 2, and 3) instead of six. The line for capital gains and losses has been moved from Schedule 1 to Form 1040, line 6. Line references to Form 1040 and its schedules have been updated to reflect the new line numbers. Many filers will only need to file Form 1040 and will not need to use the numbered schedules. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes), you may need to complete one or more of the numbered schedules. If you e-file your return, you generally won't notice much of a change and the software you use will generally determine which schedules you use. For more details, see the 2019 Instructions for Forms 1040 and 1040-SR.

Form 2555-EZ. Beginning in 2019, Form 2555-EZ is retired.

IRA, pension, and annuity reporting. On Forms 1040 and 1040-SR, beginning in 2019, your IRA distributions and pensions and annuities are being reported on separate lines: lines 4a and 4b for IRA distributions and lines 4c and 4d for pensions and annuities.

Health care coverage shared responsibility payment. Beginning in 2019, you no longer need to either make a shared responsibility payment or file Form 8965 if you don't have minimum essential health care coverage for part or all of the tax year. The “Full-year health care coverage or exempt” box has been removed from Form 1040 and 1040-SR.

Qualified business income deduction. For 2019, the simplified worksheet for computing your qualified business income deduction is now Form 8995, Qualified Business Income Deduction Simplified Computation. Please see the instructions for Forms 8995 and 8995-A, as applicable, to figure your qualified business income deduction. For more details, especially if you have complex computations, see [Line 4b](#), later.

Virtual currency. Your transactions in virtual currency may result in income that is reportable. See *Virtual currency* in the 2019 Instructions for Forms 1040 and 1040-SR.

Qualified Opportunity Investment. If you held a qualified investment in a qualified opportunity fund (QOF) at any time during the year, you must file your return with Form 8997, Initial and Annual Statement of Qualified Opportunity Fund Investments attached. See Form 8997 instructions.

Alimony and separate maintenance payments. Amounts paid as alimony or separate maintenance payments under a divorce or separation agreement executed after 2018 won't be deductible by the payer. Such amounts also won't be includible in the income of the recipient. Amounts received as alimony or separate maintenance pursuant to a divorce or separation agreement executed on or before December 31, 2018, are includible in the recipient's income unless that agreement was modified after December 31, 2018, to expressly provide that alimony received isn't included in the recipient's income. See your tax return instructions and Pub. 555.

Veterans' disability severance payments received after 1991. There may still be time for some veterans to claim their refund for disability severance payments they received after 1991 and claimed as income. These veterans should take action soon if they received a notice and have not already filed Form 1040-X to claim a refund or credit of the overpayment attributable to the disability severance payment. See [Statute of limitations](#) under Disability Severance Payments to Veterans, later, for the filing deadline. Also see Pub. 3, Armed Forces' Tax Guide.

Impact of New Legislation

If you filed your 2018 or 2019 tax return without claiming certain recently extended tax benefits or recently enacted disaster tax relief, you may need to file Form 1040-X to claim them.

Penalty for failure to file. The penalty for failure to file a tax return within 60 days of the due date (with extensions) has increased to the smaller of \$435 or the amount of tax owed. The increased penalty applies to returns whose due date (with extensions) is after December 31, 2019.

Tax benefits. The following tax benefits are now available for 2018 and 2019. You may need to file Form 1040-X to claim the benefits for 2018 or 2019. There may also be information in your tax return instructions on these benefits.

- **Deduction for tuition and fees.** You can deduct qualified expenses paid in 2018 and 2019. For more information, see Form 8917.
- **Deduction for mortgage insurance premiums.** You can treat amounts you paid for qualified mortgage insurance during 2018 and 2019 as home mortgage interest. For more information, see the 2019 Instructions for Schedule A (Form 1040 or 1040-SR) or the 2018 Instructions for Schedule A (Form 1040).
- **Exclusion of qualified principal residence indebtedness.** Qualified principal residence indebtedness discharged in 2018 and 2019 can be excluded from income. For more information, see the Instructions for Form 982.
- **Credit for certain nonbusiness energy property.** You can claim the nonbusiness energy property credit in 2018 and 2019, if you meet the criteria for the relevant year. For more information, see the Instructions for Form 5695.
- **Alternative motor vehicle credit.** You may be able to claim the alternative motor vehicle credit for vehicles purchased in 2018 and 2019. For more information, see the Instructions for Form 8910.
- **Credit for two-wheeled plug-in electric vehicles.** You may be able to claim the credit for qualified two-wheeled plug-in electric vehicles for vehicles acquired in 2018 and 2019. For more information, see the Instructions for Form 8936.
- **Credit for alternative fuel vehicle refueling property.** You may be able to claim this credit for alternative fuel vehicle refueling property you placed in service during 2018 and 2019. For more information, see the Instructions for Form 8911.
- **Certain distributions from retirement plans when there is a disaster.** New rules provide for tax-favored distributions from and repayments to retirement plans (including IRAs) for certain taxpayers who suffered economic losses as a result of certain incidents federally declared as disasters in 2018 and 2019. For more information, see Forms 8915-C and 8915-D.
- **Certain other retirement plan distributions and also contributions.** Beginning January 1, 2020, certain retirement plan distribution and contribution requirements have been relaxed. Taxpayers do not need to have suffered an economic loss from a federally declared disaster to benefit from these relaxed rules. For more information, see Pub. 590-A.
- **Increased standard deduction.** If you suffered a casualty loss attributable to certain incidents federally declared as

disasters in 2018 and 2019, you may be able to claim a larger standard deduction. For more information, see the Instructions for Form 4684.

- **Earned income credit (EIC) and additional child tax credit (ACTC).** If you were impacted by certain incidents federally declared as disasters in 2018 and 2019, you can elect to use your prior year earned income to figure both your 2018 and 2019 EIC and ACTC. For more information, see Pub. 596 and the Instructions for Schedule 8812 (Form 1040 or 1040-SR).
- **Personal casualty losses.** Special rules and return procedures apply to personal casualty losses attributable to certain incidents federally declared as disasters in 2018 and 2019. For more information, see the Instructions for Form 4684.
- **Charitable contributions.** Certain cash contributions you made for relief efforts for federally declared disasters that occurred in 2018 and 2019 are not subject to the 60% limit. Also a special rule applies to certain cash contributions made to the spouse or any dependents of victims of the mass shooting in Virginia Beach on May 31, 2019. For more information, see Pub. 526.
- **Tax on certain children with unearned income (Kiddie tax).** A child may be able to calculate their tax based on the tax rate of his or her parent. For more information, see the Instructions for Form 8615.
- **Credit for production of Indian coal.** For more information, see the Instructions for Form 8835.
- **Indian employment credit.** For more information, see the Instructions for Form 8845.
- **Mine rescue team training credit.** For more information, see Form 8923.
- **Empowerment zone tax incentives.** For more information, see the Instructions for Form 8844 and the Instructions for Schedule D (Form 1040 or 1040-SR).
- **Second generation biofuel producer credit. (formerly known as the "cellulosic biofuel producer credit").** For more information, see the Instructions for Form 6478.
- **Incentives for biodiesel and renewable diesel.** For more information, see the Instructions for Form 8864.
- **Credit for electricity produced from certain renewable resources (other than wind).** For more information, see the Instructions for Form 8835.
- **Credit for construction of new energy efficient homes.** Credit for construction of new energy efficient homes.
- **Special depreciation allowance for second generation biofuel plant property.** For more information, see the Instructions for Form 4562.
- **Energy efficient commercial buildings deduction.** For more information, see Internal Revenue Code section 179D.
- **Special rule for sales or dispositions to implement Federal Energy Regulatory Commission ("FERC") or State electric restructuring policy.** For more information, see Internal Revenue Code section 451(k).
- **Incentives for alternative fuel and alternative fuel mixtures.** For more information, see the Instructions for Form 8864.
- **Three-year depreciation for race horses 2 years old or younger.** For more information, see the Instructions for Form 4562.
- **Seven-year recovery period for motorsports entertainment complexes.** For more information, see the Instructions for Form 4562.
- **Accelerated depreciation for business property on an Indian reservation.** For more information, see the Instructions for Form 4562.
- **Expensing of certain qualified film and television and live theatrical productions.** For more information, see Pub. 535.
- **Credit for certain expenditures for maintaining railroad tracks.** For more information, see the Instructions for Form 8900.

Reminders

Forms 1040A and 1040EZ were retired. In 2018, Forms 1040A and 1040EZ were retired. References to Forms 1040A and 1040EZ in these instructions are restricted to tax years before 2018.

Qualified disaster retirement plan distributions and repayments. If you suffered an economic loss in calendar year 2016 as a result of an event determined by the President to be a major disaster under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (or in 2017 due to Tropical Storm Harvey, Hurricanes Harvey, Irma, or Maria; or the California wildfires), your qualified disaster distributions may be eligible for favorable tax treatment. However, any distributions you receive in excess of the \$100,000 qualified 2016 disaster distribution limit or of the separate \$100,000 qualified 2017 disaster distribution limits for California wildfires and for certain hurricanes may be subject to the additional tax on early distributions. The distribution must have been made by a certain date. And any repayments also must be made by a certain date. See Pub. 976, Disaster Relief, and Form 8915A or 8915B and their instructions, as applicable, for more information on reporting qualified disaster distributions, and on making repayments so as to reduce the tax on the income from the distributions.

Section 965 deferred foreign income. If you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income beginning in 2018. You may pay the entire amount of tax due with respect to this deferred foreign income at one time or elect to make payment in eight installments or, in the case of certain stock owned through an S corporation, elect to defer payment until occurrence of a triggering event. See the Form 965 and Form 965-A instructions, and Pub. 5292, for more information. For 2018, also see the instructions for Form 1040, line 11a; Schedule 1 (Form 1040), line 21; and Schedule 5 (Form 1040), line 74. For 2019, also see the instructions for Forms 1040 or 1040-SR, line 12a; Schedule 1 (Form 1040), line 8; and Schedule 3 (Form 1040), line 13.

Extended due dates. Under certain circumstances, the due date of your amended return might be extended. For details, see [Federally declared disasters](#) and [Combat zones and contingency operations](#), later.

General Instructions

When you file Form 1040-X for a tax year, it becomes your new tax return for that year. It changes your original return to include new information. The entries you make on Form 1040-X under the column headings *Correct amount* and *Correct number or amount* are the entries you would have made on your original return had it been done correctly.



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.

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, 2016 Form 1040), including supporting forms, schedules, and any worksheets you completed;
- 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](#). If you are amending a prior year return, 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, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.
- 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 also may need to change your state return.



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 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.

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 $\frac{1}{2}$ 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 the correct tax 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](https://www.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. 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 to file (for example, until October 15) but you filed earlier and we received it July 1, your return is considered filed on July 1. The time limit for filing 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.



Don't file more than one original return for the same year, even if you haven't received your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, 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 your amended return. See Pub. 566 for details.

Combat zones and contingency operations. The due date for 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 *Are There Filing, Tax Payment, and Other Extensions Specifically for Those in a Combat Zone or a Contingency Operation?* in Pub. 3, Armed Forces' Tax Guide.

Bad debt or worthless security. A Form 1040-X based on a bad debt or worthless security generally must 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 or change a foreign tax credit or deduction for foreign taxes generally must 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 taxes were actually paid or accrued. For details, see Pub. 514, Foreign Tax Credit for Individuals. This extended period for filing Form 1040-X applies **only** to amounts affected by changes in your foreign tax credit or deduction. See the Instructions for Form 1116 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 (but see [Net operating](#)

[losses after 2017](#) below); 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. A Form 1040-X based on a net operating loss or capital loss carryback or a credit carryback generally must be filed within 3 years (for carryback of a foreign tax credit or deduction, 10 years) after the due date of the return (including extensions) for the tax year of the net operating loss, capital loss, or unused credit. 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 after 2017. Beginning with 2018 returns, the Tax Cuts and Jobs Act (TCJA), section 13302, eliminated the option for most taxpayers to carry back a net operating loss (NOL). Most taxpayers can only carry NOLs arising from tax years ending after 2017 to a later year. An exception applies to certain farming losses. See section 172(b) or Pub. 225, Farmer's Tax Guide, for more information.



Write "Carryback Claim" at the top of page 1 of Form 1040-X if you are claiming a loss or credit carryback.

Reducing a casualty loss deduction after receiving hurricane-related grant. You must file Form 1040-X by the due date (as extended) for filing your tax return for the tax year in which you received the grant. For more information, see [Reimbursement received for hurricane-related casualty loss](#) under [Special Situations](#), later.

Retroactive determination of nontaxable disability severance payments. The Combat-Injured Veterans Tax Fairness Act of 2016 gives certain veterans who received disability severance payments after January 17, 1991, additional time to file claims for credit or refund to recover overpayments attributable to their disability severance payments. Veterans affected by this legislation should have received a notice from the Department of Defense (DoD) reporting the amount of disability severance payments. For more information about filing a claim using Form 1040-X even if you haven't received a notice, see [Disability severance payments to veterans](#) under [Special Situations](#), below.

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 still must complete all appropriate lines on Form 1040-X, as discussed under [Line Instructions](#), later.

Additional Medicare Tax. Beginning in 2013, a 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly, or
- \$200,000 for any other filing status.

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.

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

Airline payments. Qualified airline employees (which include former employees or surviving spouses but not covered executives) who received an airline payment(s) can exclude from gross income a portion of any payment(s) received by rolling over that amount to a traditional IRA. The maximum amount that can be rolled over or transferred to a traditional IRA is 90% of the total airline payment(s) received.

Generally, the rollover or transfer to a traditional IRA must have been done within 180 days of receipt of the airline payment. But, if the airline payment was made under the approval of an order of a Federal bankruptcy court in a case filed after September 11, 2001, and before January 1, 2007, or filed on November 29, 2011, you may have been able to roll over the airline payment. For more information on airline payments, see Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

To exclude an airline payment from gross income, you must file a Form 1040-X for the tax year in which the airline payment was received and included in your gross income. Be sure to include this reason for filing a Form 1040-X with your explanation in Part III.

Carryback claim—net operating loss (NOL). Enter “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. 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.

Net operating losses after 2017. Beginning with 2018 returns, the Tax Cuts and Jobs Act (TCJA), section 13302, eliminated the option for most taxpayers to carry back a net operating loss (NOL). Most taxpayers can only carry NOLs arising from tax years ending after 2017 to a later year. An exception applies to certain farming losses. See section 172(b) or Pub. 225, Farmer’s Tax Guide, for more information.

Carryback claim—credits and other losses. Enter “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. Enter “Attachment to Form 1040-X—Copy Only—Do Not Process” at the top of these forms.
- Any Schedules K-1 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, Foreign Tax Credit (Individual, Estate, or Trust); Form 6781, Gains and Losses From Section 1256 Contracts and Straddles; Form 4684, Casualties and Thefts; or Schedule C or F (Form 1040) (or, for amended 2019 and later returns, Schedule C or F (Form 1040 or 1040-SR)).
- Forms or schedules for items refigured in the carryback year, such as Form 6251, Alternative Minimum Tax—Individuals; Form 3800; Schedule A (Form 1040 or, for amended 2019 and later returns, Schedule A (Form 1040 or 1040-SR)); 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.

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).

Limitation on personal casualty and theft losses beginning after 2017. Personal casualty and theft losses of an individual sustained in a tax year beginning after 2017 are deductible only to the extent they’re attributable to a federally declared disaster. The loss deduction is subject to the \$100 limit per casualty and to the 10% of your adjusted gross income (AGI) limitation. For more information see the instructions for Form 4684.



An exception to the rule above limiting the personal casualty and theft loss deduction to losses attributable to a federally declared disaster applies if you have personal casualty gains for the tax year. In this case, you will reduce your personal casualty gains by any casualty losses not attributable to a federally declared disaster. Any excess gain is used to reduce losses from a federally declared disaster. The 10% AGI limitation is applied to any remaining losses attributable to a federally declared disaster. For more information, see the Instructions for Form 4684. Also see Pub. 547.

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

If you are filing a joint return as a surviving spouse, enter “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.

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.

Disability severance payments to veterans. The Combat-Injured Veterans Tax Fairness Act of 2016 gives certain veterans who received disability severance payments after January 17, 1991, additional time to file claims for credit or refund to recover tax overpayments attributable to their disability severance payments. Veterans affected by this legislation should have received a notice from the Department of Defense (DoD) reporting the amount of disability severance payments.

Most veterans who received a disability severance payment when they separated from their military service should have received a notice from the DoD with information explaining how to claim tax refunds they are entitled to; the letters include an explanation of a simplified method for making the claim. The IRS has worked closely with the DoD to produce these letters, explaining how veterans should claim the related tax refunds.

Statute of limitations. The amount of time for claiming these tax refunds is limited. However, the law grants veterans an alternative timeframe—1 year from the date the letter is received. Veterans making these claims have the normal limitations period for claiming a refund or 1 year from the date the letter is received, whichever expires later. This alternative 1 year time frame is especially important because the normal deadline is the later of 3 years after filing the original return or 2 years after paying the tax and claims may date as far back as 1991.

Amount to claim. Veterans can submit a claim based on the actual amount of their disability severance payment by completing Form 1040-X, carefully following the instructions. However, there is a simplified method. Veterans can choose instead to claim a standard refund amount based on the calendar year (an individual's tax year) in which they received the severance payment. Write "Disability Severance Payment" on line 15 of Form 1040-X and enter on lines 15 and 22 the standard refund amount listed below that applies:

- \$1,750 for tax years 1991–2005
- \$2,400 for tax years 2006–2010
- \$3,200 for tax years 2011–2016

Claiming the standard refund amount is the easiest way for veterans to claim a refund, because they don't need to access the original tax return from the year of their disability severance payment.

Special Instructions. All veterans claiming refunds for overpayments attributable to their disability severance payments should write either "Veteran Disability Severance" or "St. Clair Claim" across the top of the front page of the Form 1040-X that they file. Because all amended returns are filed on paper, veterans should mail their completed Form 1040-X, with a copy of the DoD letter, to:

Internal Revenue Service
333 W. Pershing, Stop 6503, P5
Kansas City, MO 64108

Veterans eligible for a refund who didn't receive a letter from DoD may still file Form 1040-X to claim a refund but must include **both** of the following to verify the disability severance payment.

- A copy of documentation showing the exact amount of and reason for the disability severance payment, such as a letter from the Defense Finance and Accounting Services (DFAS) explaining the severance payment at the time of the payment or a Form DD-214.
- A copy of either the VA determination letter confirming the veteran's disability or a determination that the veteran's injury or sickness was either incurred as a direct result of armed conflict, while in extra-hazardous service, or in simulated war exercises, or was caused by an instrumentality of war.

Veterans who did not receive the DoD letter and who don't have the required documentation showing the exact amount of and reason for their disability severance payment will need to obtain the necessary proof by contacting the National Archives, National Personnel Records Center, or the Department of Veterans Affairs. The DFAS provides additional information at www.dfas.mil/dsp_irs.html.

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, 1040NR, or 1040-SS, attach a corrected Schedule H and include in Part III 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, Corrected Wage and Tax Statement, 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.

Sinai Peninsula of Egypt. U.S. Army, U.S. Navy, U.S. Air Force, and U.S. Coast Guard members who performed services in the Sinai Peninsula of Egypt may be eligible for combat zone tax benefits retroactive to June 2015, under certain circumstances. If you served in the Sinai Peninsula of Egypt at any time from June 9, 2015, through December 31, 2017, the U.S. Army, U.S. Navy, U.S. Air Force, or U.S. Coast Guard will issue a Form W-2c to you that reflects the military pay exclusion. You need to provide documentation to your service finance office in order for them to issue the Form W-2c. Once you have received your Form W-2c, you will need to file Form 1040-X and attach a copy of your Form W-2c. Enter "Sinai Peninsula of Egypt" at the top of page 1 of your Form 1040-X. If you served in the Sinai Peninsula of Egypt in a tax year after 2017, your Form W-2 for that tax year will reflect the military pay exclusion.

Qualified reservist distributions. Reservists called to active duty after September 11, 2001, can claim a refund of any 10% additional tax paid on an early distribution from a qualified retirement plan.

To make this claim:

- You must have been ordered or called to active duty after September 11, 2001, for more than 179 days or for an indefinite period;
- The distribution from a qualified retirement plan must have been made on or after the date you were ordered or called to active duty and before the close of your active duty period; and
- The distribution must have been from an IRA, or from amounts attributable to elective deferrals under a section 401(k) or 403(b) plan or a similar arrangement.

Eligible reservists should enter "Active Duty Reservist" at the top of page 1 of Form 1040-X. In Part III, include the date called to active duty, the amount of the retirement distribution, and the amount of the early distribution tax paid. For more information, see Pub. 590-B for distributions from IRAs and Pub. 575 for distributions from elective deferral plans.

Reimbursement received for hurricane-related casualty loss. If you claimed a casualty loss on your main home resulting from Hurricane Katrina, Rita, or Wilma, and later received a qualified grant as reimbursement for that loss, you can file an amended return for the year the casualty loss deduction was claimed (and for any tax year to which the deduction was carried) to reduce the casualty loss deduction (but not below zero) by the amount of the reimbursement. To qualify, your grant must have been issued under Public Law 109-148, 109-234, or 110-116. Examples of qualified grants are the Louisiana Road Home Grants and the Mississippi Development Authority Hurricane Katrina Homeowner Grants.

At the top of page 1 of Form 1040-X, enter "Hurricane Grant Relief" in dark, bold letters. Include the following materials with your amended return.

1. Proof of the amount of any hurricane relief grant received.
2. A completed Form 2848, if you wish to have your designated representative speak with us. (Don't include this if a valid Form 2848 that covers the same tax year and tax matters is already on file with the IRS.)



Don't include on Form 1040-X any adjustments other than the reduction of the casualty loss deduction if the period of limitations on assessment is closed for the tax year in which you claimed the casualty loss deduction.

Generally, this period is closed if it is more than 3 years after the return was filed and more than 2 years after the tax was paid.

Waiver of penalties and interest. If you pay the entire balance due on your amended return within 1 year of timely filing your amended return, no interest or penalties will be charged on the balance due. Payments made after you file Form 1040-X should clearly designate that the payment is to be applied to reduce the balance due shown on the Form 1040-X.

Special rule for previously filed amended returns. In order to receive the benefits discussed in this section, you must notify the IRS if you previously filed an amended return based on receiving one of the grants mentioned earlier. For instructions on how to notify the IRS, see Notice 2008-95, 2008-44 I.R.B. 1076, available at [IRS.gov/IRB/2008-44_IRB#NOT-2008-95](https://www.irs.gov/IRB/2008-44_IRB#NOT-2008-95).

Relief for homeowners with corrosive drywall. If you suffered property losses due to the effects of certain imported drywall installed in homes between 2001 and 2009, you may be able to file an amended return to claim a casualty loss for repairs made to your personal residence or household appliances. But see the caution below. For further information on claiming this loss, see Pub. 547.



For tax returns after 2017, you may only deduct personal casualty losses that aren't attributable to a federally declared disaster to the extent their total doesn't exceed your personal casualty gains. Losses claimed under this special procedure for corrosive drywall aren't attributable to a federally declared disaster. For more information, see [Limitation on personal casualty and theft losses beginning after 2017](#), earlier.

Resident and nonresident aliens. Use Form 1040-X to amend Form 1040NR or Form 1040NR-EZ. Also, use Form 1040-X if you should have filed Form 1040 (or, for years before 2018, Form 1040, 1040A, or 1040EZ) instead of Form 1040NR or 1040NR-EZ, or vice versa.

To amend Form 1040NR or 1040NR-EZ, 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 Parts I or II on page 2 of Form 1040-X.
- Enter in Part III the reason why you are filing Form 1040-X.
- Complete a new or corrected return (Form 1040, 1040-SR for amended 2019 and later returns, Form 1040NR, 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.

For more information, see Pub. 519, U.S. Tax Guide for Aliens.

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. Then, 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/individuals/wrongful-incarceration-faqs](https://www.irs.gov/individuals/wrongful-incarceration-faqs).

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](#) 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 social security number).
- Your date of birth.
- Your ZIP code or postal code.

Special Instructions

Line Instructions

Calendar or Fiscal Year

Above your name, check the box for the calendar year or enter the other 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 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.

Individual Taxpayer Identification Numbers (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.

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. For information about marital status, see Pub. 501. If you checked the box for married filing separately, enter your spouse's name in the space provided below the filing status boxes. If this is a change from the filing status on your original return, the following information may apply to you.

Changing from separate to a joint return. Generally, if you file a joint return, both you and your spouse (or former spouse) have joint and several liability. This means both of you are responsible for the tax reported on the return, as well as any understatement of tax that may become due later, and any associated interest or penalties. If one spouse doesn't pay the tax due, the other may have to. However, you may qualify for

innocent spouse relief. For details about innocent spouse relief, see Form 8857 or Pub. 971.

Same-sex spouses. For federal tax purposes, marriages of couples of the same sex are treated the same as marriages of couples of the opposite sex. You may amend a return, to change your filing status to married filing separately or married filing jointly, if you are lawfully married. Your amended return must be consistent with the filing status you choose. You must file the amended return before the expiration of the period of limitations. See [When To File](#), earlier.

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. Do **not** enter the child's name and "QND" in Part III. In Part III 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, Exemptions, Standard Deduction, and Filing Information. For years after 2017, Pub. 501 is called Dependents, Standard Deduction, and Filing Information.

Changing to married filing separately or qualifying widow(er) 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. In Part III of Form 1040-X, you should state "Changing the filing status" as a reason for amending your Form 1040 or 1040-SR.



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

Full-year health care coverage (or, for amended 2018 returns only, exempt).



Beginning with 2019, leave the "Full-year health care coverage or exempt" block on Form 1040-X blank. You will not need to either make a shared responsibility payment or file Form 8965 if you don't have minimum essential health care coverage for part or all of that year.

From 2014 through 2018, you must:

- Have qualifying health care coverage for every month of the tax year for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent. You are treated as having coverage for any month in which you have coverage for at least 1 day of the month,
- Qualify for an exemption from the requirement to have health care coverage, or
- Make a shared responsibility payment with your tax return.

See Report full-year health care coverage (or, for amended 2018 returns only, exempt) below.

If you had qualifying health care coverage (called minimum essential coverage) for every month of the tax year for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent, check the checkbox on this line.

You can check the checkbox even if:

- A dependent child who was born or adopted during the year wasn't covered by your insurance during the month of or months before birth or adoption (but the child must have minimum essential coverage for every month of the tax year following the birth or adoption), or
- A spouse or dependent who died during the year wasn't covered by your insurance during the month of or months after death (but he or she must have had minimum essential coverage for every month of the tax year that he or she was alive).

Otherwise, leave the checkbox blank.



If you are amending your return for a year prior to 2014 or after 2018, leave the checkbox blank. Also, leave the checkbox blank if you are amending a Form 1040NR or Form 1040NR-EZ.

Report full-year health care coverage (or, for amended 2018 returns only, exempt). Check the "Full-year health care coverage (or, for 2018 amended returns only, exempt)" box on the front of Form 1040-X to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had qualifying health care coverage or a coverage exemption that covered all of the tax year or a combination of qualifying health care coverage and coverage exemption(s) for every month of the tax year.

Note. The "(or, for amended 2018 returns only, exempt)" was added to the checkbox on page 1 of Form 1040-X to reflect the change in the checkbox on the Form 1040, which added "or exempt" after "Full-year health care coverage" in 2018. The change in the Form 1040 was a clarification only. Exemptions are still available for 2014 through 2017 Forms 1040.

Taxpayers who can be claimed as a dependent. Leave the checkbox blank if you can be claimed as a dependent by another taxpayer. You don't owe a shared responsibility payment and don't need to file Form 8965. To find out if someone can claim you as a dependent, see *Exemptions for Dependents* in Pub. 501 or, for 2018 only, *Dependents* in that publication.

Minimum essential coverage. If you or someone in your household had minimum essential coverage, the provider of that coverage may have been required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your household who were enrolled in coverage and shows the months of their coverage. For more information on what qualifies as minimum essential coverage, including whether you should have received a Form 1095-A, 1095-B, or 1095-C, see the instructions for the form and year you are amending.



If you can't check the checkbox and you aren't amending a 2013 or earlier return, a 2019 or later return, or a Form 1040NR or 1040NR-EZ, you may owe a shared responsibility payment. See Form 8965, Health Coverage Exemptions, and its instructions for the tax year in question to determine if anyone in your household qualifies for a coverage exemption. See Line 9—Health Care: Individual Responsibility, later, to report a shared responsibility payment or to change the amount of a shared responsibility payment reported on your original return.

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, do the following.

- Check the box for the calendar year or enter the other calendar or fiscal year you are amending.
- Complete name, current address, and SSN.
- Complete Part I, Exemptions and Dependents, on page 2, if you are changing your exemption, or, for 2018 or later years, dependent, information that doesn't change any dollar amounts.

- Check a box in Part II, if applicable, for the Presidential Election Campaign Fund.
- Complete Part III, Explanation of Changes.

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

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 are 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 specific instructions apply, follow the rules below.

- Always complete the top of page 1 through *Full-year health care coverage (or, for amended 2018 returns only, exempt)*. If you are amending a 2019 return, only complete through *Amended return filing status*.
- Complete the lines shown in the charts under *Columns A Through C* below according to what you are changing.
- Check a box in Part II, if applicable, for the Presidential Election Campaign Fund.
- Complete Part III, Explanation of Changes.
- Sign and date the form.

Columns A Through C

Column A. Enter the amounts from your original return. However, if you previously amended that return or it was changed by the IRS, enter the adjusted amounts.

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

Explain each change in Part III. 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 2018 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 columns A, B, or C in parentheses.

Example. Sheila originally reported \$21,000 as her adjusted gross income on her 2016 Form 1040. She received another Form W-2 for \$500 after she filed her return. She completes line 1 of Form 1040-X as follows.

	Col. A	Col. B	Col. C
Line 1	21,000	500	21,500

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



The personal exemption has been suspended for tax year 2018 and later. Also Forms 1040A and 1040EZ were retired beginning in 2018.

For tax year 2019 only	
IF you are changing only...	THEN complete Form 1040-X...
Filing Status	Lines 1–23
Exemption information and the amount on line 29 is changing	N/A
Exemption information and the amount on line 29 isn't changing	N/A
Income: 1040 or 1040-SR, lines 1–5b; Schedule 1 (1040 or 1040-SR), lines 1–8	Lines 1–23
Adjustments to income: Schedule 1 (1040 or 1040-SR), lines 10–20	Lines 1–23
Itemized or standard deductions: 1040 or 1040-SR, line 12	Lines 1–23
Qualified business income deduction: 1040 or 1040-SR, line 10	Lines 4b–23
Tax before credits: 1040 or 1040-SR, lines 12a and 12b; Schedule 2 (1040 or 1040-SR), Part I, lines 2 and 3	Lines 5–23
Nonrefundable credits: 1040 or 1040-SR, lines 13a and 13b; Schedule 3 (1040 or 1040-SR), Part I, lines 1–6	Lines 6–23
Other taxes: 1040 or 1040-SR, line 15; Schedule 2 (1040 or 1040-SR), Part II, lines 4–9	Lines 6–23
Payments and refundable credits: 1040 or 1040-SR, lines 18a–18d; Schedule 3 (1040 or 1040-SR), Part II, lines 8–13	Lines 11–23

For tax year 2018 only	
IF you are changing only...	THEN complete Form 1040-X...
Filing Status	Lines 1–23
Exemption information and the amount on line 29 is changing	N/A
Exemption information and the amount on line 29 isn't changing	N/A
Income: 1040, lines 1–5b; Schedule 1 (1040), lines 10–21	Lines 1–23
Adjustments to income: Schedule 1 (1040), lines 23–33	Lines 1–23
Itemized or standard deductions: 1040, line 8	Lines 1–23
Qualified business income deduction: 1040, line 9	Lines 4b–23
Tax before credits: 1040, lines 11a and 11b; Schedule 2 (1040), lines 45 and 46	Lines 5–23
Nonrefundable credits: 1040, lines 12a and 12b; Schedule 3 (1040), lines 48–51 and 53–54	Lines 6–23
Other taxes: 1040, line 14	Lines 6–23
Payments and refundable credits: 1040, lines 16a–16c; Schedule 5 (1040), line 65 and lines 70–74	Lines 11–23

For tax years 2016 and 2017 only	
IF you are changing only...	THEN complete Form 1040-X...
Filing Status	Lines 1–23
Exemption information and the amount on line 29 is changing	Lines 1–30
Exemption information and the amount on line 29 isn't changing	Lines 24–30
Income: 1040, lines 7–21 1040A, lines 7–14b 1040EZ, lines 1–3	Lines 1–23
Adjustments to income: 1040, lines 23–35* 1040A, lines 16–19	Lines 1–23
Itemized or standard deductions: 1040, line 40 1040A, line 24 1040EZ, line 5**	Lines 1–23
Tax before credits: 1040, lines 44, 45, and 46 1040A, lines 28 and 29 1040EZ, line 10	Lines 5–23
Nonrefundable credits: 1040, lines 48–54 1040A, lines 31–35	Lines 6–23
Other taxes: 1040, lines 57–62 1040A, line 38 1040EZ, line 11	Lines 6–23
Payments and refundable credits: 1040, lines 64–73 1040A, lines 40–45* 1040EZ, lines 7–8a*	Lines 11–23
<p>* Plus any write-in amounts shown on the total line for the lines indicated.</p> <p>** The total on Form 1040EZ, line 5, combines personal exemptions and the standard deduction. See <i>Form 1040EZ Filers—Lines 2 and 4a</i>, later.</p>	

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.

Use the following chart to find the corresponding line.

IF you are amending tax year...	THEN the corresponding line on Form...			
	1040 is:	1040-SR is:	1040A is:	1040EZ is:
2019	8b		N/A	N/A
2018	7	N/A	N/A	N/A
2016 and 2017	37	N/A	21	4

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:

- Miscellaneous itemized deductions, 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;
- Total itemized deductions or deduction for exemptions (see the instructions for line 4a, later); or
- Individual shared responsibility payment (see the instructions for line 9, later).

 For amended 2018 or later returns, some of these tax benefits have been suspended and some of these tax benefits are no longer limited by your AGI. See the instructions for the 2018 or later form you are amending.


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.

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.

Changing your IRA deduction. In Part III 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

 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 occurring in 2016, 2017, 2018, or 2019. For more information, see the Instructions for Form 4684 and the Instructions for Schedule A (Form 1040 or 1040-SR) if amending a 2019 or later return; for the tax year of the return you are amending.

If you itemized your deductions, enter in column A the total from your original Schedule A (Form 1040) if amending a 2018 or earlier return; your original Schedule A (Form 1040 or 1040-SR) if amending a 2019 or later return; or your deduction as previously adjusted by the IRS. If you are now itemizing your deductions instead of using the standard deduction, or 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.

If you are using the standard deduction, enter the amount for your filing status for the year you are amending. If you are amending Form 1040EZ, see [Form 1040EZ Filers—Lines 2 and 4a \(amended returns for years prior to 2018 only\)](#), later, for the amount to enter. Remember that the standard deduction for all years can be increased for the age and/or blindness of the taxpayer(s).

Line 4a—Exemptions (for years before 2018 only)



If amending a 2018 or later tax return, leave line 4a blank. The exemptions are not available to individuals after 2017.

Enter on line 4a, column A, the amount from:

- The return you are amending (Form 1040, line 42; or Form 1040A, line 26), or
- The amount indicated under [Form 1040EZ Filers—Lines 2 and 4a \(amended returns for years prior to 2018 only\)](#), later, if the return you are amending is Form 1040EZ.

Changing the number of exemptions claimed. You must complete Part I, Exemptions and Dependents, on page 2 of Form 1040-X if:

- You are increasing or decreasing the number of dependents you claim,
- You are claiming a personal exemption for you or your spouse that you didn't previously claim, or
- You are eliminating a personal exemption for you or your spouse that you previously claimed, but weren't entitled to claim.

If any of these situations apply to you, complete Form 1040-X, lines 24 through 30. You may have to complete other lines as well.

Multiply the total number of exemptions claimed by the amount shown in the following table for the year you are amending. However, if the amount on line 1 of Form 1040-X is more than \$150,000, first see [Who must use the Deduction for Exemptions Worksheet](#) below.

IF you are amending your...	THEN the amount for one exemption is...
2017 return	\$4,050
2016 return	\$4,050

Who must use the Deduction for Exemptions Worksheet. If you increased the amount on line 1, you may not be allowed the full deduction for your exemptions. However, if you reduced the amount on line 1, you now may be allowed the full deduction. Use the following chart to find out if you must use this worksheet to figure a reduced amount to enter on line 4a. Be sure to use the Deduction for Exemptions Worksheet in the instructions for the form and year you are amending, such as the 2016 Instructions for Form 1040.

You must use the Deduction for Exemptions Worksheet if—	
Your filing status is:	And the amount on line 1 is over:
Married filing separately	\$156,900 for 2017; or \$155,650 for 2016
Married filing jointly or Qualifying widow(er)	\$313,800 for 2017; or \$311,300 for 2016
Single	\$261,500 for 2017; or \$259,400 for 2016
Head of household	\$287,650 for 2017; or \$285,350 for 2016

Form 1040EZ Filers—Lines 2 and 4a (amended returns for years prior to 2018 only)

Did someone claim you as a dependent on his or her return? (If yes, one or both boxes on line 5 of Form 1040EZ will be checked.)

- Yes.** On Form 1040-X, **line 2, column A**, enter the amount from line E of the worksheet on the back of Form 1040EZ. On Form 1040-X, **line 4a, column A**, enter -0- (or, if married filing jointly, the amount from line F of the 1040EZ worksheet).
- No.** Use the following chart to find the amounts to enter on lines 2 and 4a.

IF you are amending your...	AND your filing status is...	THEN enter on Form 1040-X,	
		line 2...	line 4a...
2017 return	Single	\$ 6,350	\$4,050
	Married filing jointly	12,700	8,100
2016 return	Single	\$ 6,300	\$4,050
	Married filing jointly	12,600	8,100

Line 4b—Qualified Business Income Deduction (for amended 2018 or later returns only)

2019 Qualified business income deduction. If amending your 2019 return, enter on line 4b, column A, the amount from line 10 of your 2019 Form 1040 or 1040-SR.

To refigure your 2019 qualified business income deduction (that is, the amount to enter on line 4, column C), use Form 8995 or Form 8995-A as applicable. Use Form 8995, Qualified Business Income Deduction Simplified Computation, if you are amending Form 1040 (or Form 1040-SR) and:

- You have qualified business income (loss), qualified REIT dividends, or qualified PTP income (loss),
- Your 2019 taxable income before the qualified business income deduction is less than or equal to \$160,700 (\$160,725 if married filing separately or \$321,400 if married filing jointly), and
- You aren't a patron in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use Form 8995-A, Qualified Business Income Deduction. See the instructions for

Forms 8995 and 8995-A, for more information for figuring and reporting your qualified business income deduction.

2018 Qualified Business Income Deduction. If amending your 2018 return, enter on line 4b, column A, the amount from line 9 of your 2018 Form 1040. Use the appropriate worksheet from either the 2018 Form 1040 instructions or Pub. 535 to refigure your qualified business income deduction. For details, see *Line 9* in the 2018 Form 1040 instructions.

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, 4a, or 4b, enter on line 5, column A, the actual taxable income instead of \$0. Enclose a negative amount in parentheses.

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

Tax Liability

Line 6—Tax

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); Schedule J (Form 1040 or 1040-SR) if amending a 2019 or later tax return	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

Example 1. The taxable income on your original 2016 Form 1040 was \$49,650 and you use the single filing status. You used the Tax Table in the 2016 Instructions for Form 1040 to find the tax, \$8,190. You are amending your 2016 Form 1040 to add \$160 of interest income, which you add in on line 1 of Form 1040-X. There are no other changes. According to the 2016


Form 1040 instructions for line 44 (Tax), you should use the Tax Table to look up the tax on your corrected taxable income of \$49,810. The revised tax shown in the Tax Table is \$8,228. Below is your completed Form 1040-X, line 6.

6	Tax. Enter method(s) used to figure tax (see instructions):				
	Table	6	8,190	38	8,228

Once you have figured the 2016 tax on the line 5 amount, add to it any additional taxes from Form 4972, Tax on Lump-Sum Distributions; Form 8814, Parents' Election To Report Child's Interest and Dividends; and any recapture of education credits. Also include any alternative minimum tax from Form 6251, Alternative Minimum Tax—Individuals; or the Alternative Minimum Tax Worksheet in the 2016 Form 1040A instructions. Also include any excess advance premium tax credit repayment from Form 8962.

Example 2. The taxable income on your original 2016 Form 1040 was \$49,650. You used the Tax Table in the 2016 Instructions for Form 1040 to find the tax, \$8,190. You are amending your 2016 Form 1040 to add \$160 of interest income (which you add in on line 1 of Form 1040-X) and \$500 of advance premium tax repayment (APTC Repayment) (which you add in on line 6 of Form 1040-X). There are no other changes. According to the 2016 Form 1040 instructions for line 44 (Tax), you should use the Tax Table to look up the tax on your corrected taxable income of \$49,810. The revised tax shown in the Tax Table is \$8,228. You must then add \$500 of APTC Repayment to figure the amount to enter on line 6, \$8,728. Below is your completed Form 1040-X, line 6.

6	Tax. Enter method(s) used to figure tax (see instructions):				
	Table: APTC Repayment	6	8,190	538	8,728

 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—Credits

 See [Impact of New Legislation](#), earlier, for credits that expired at the end of 2017 and that were extended to 2018 and 2019 by recent legislation.

Enter your total nonrefundable credits in column A. Nonrefundable credits are those that reduce your tax, but any excess isn't refunded to you. If you are amending a 2018 or later 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 your 2018 or later return, including extensions. If you're amending a 2017 or earlier tax return and you're making retroactive claims of the child tax credit or education tax credits, such as the American opportunity credit, you must have an SSN or ITIN issued for the child on or before the due date for filing the tax return, including extensions. If you apply for an ITIN on or before the due date of your 2019 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return. Use the following chart to find the corresponding lines.


IF you are amending tax year...	THEN the corresponding line(s) on Form...			
	1040 are:	1040-SR are:	1040A are:	1040EZ is:
2019	Schedule 3, Part I, lines 1–6; line 13a		N/A	N/A
2018	Schedule 3, lines 48–51; line 12a; Schedule 3, lines 53 and 54	N/A	N/A	N/A
2016 and 2017	48–54	N/A	31–35	N/A

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. Remember some of the limits based on the AGI don't apply to your amended 2018 or later return.

Child tax credit. Whether your child will need an SSN depends on the year of the tax return being amended. See [Amended 2018 or later return: SSN requirement](#) and [Amended return for tax year earlier than 2018](#) below. See Pub. 972 for more information on the child tax credit.

Amended 2018 or later return: SSN requirement. If you are amending your 2018 or later tax return, the child tax credit isn't allowed on your amended return with respect to a child who didn't have an SSN valid for employment issued before the due date of the return you are amending (including extensions).

Amended return for tax year earlier than 2018. The child tax credit isn't allowed on your amended return for tax years earlier than 2018 with respect to a child who didn't have an SSN, ATIN, or ITIN issued on or before the due date of your return for the tax year being amended (including extensions). If you applied for an ATIN or an ITIN on or before the due date of your return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

 If you take the child tax credit or credit for other dependents even though you aren't eligible and it's determined that your error is due to reckless or intentional disregard of the rules for the credit, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You also may have to pay penalties. See the Instructions for Form 8862, Information To Claim Certain Credits After Disallowance, to find out if you must file that form to claim the child tax credit or credit for other dependents after it has been disallowed.

Credit for other dependents (amended 2018 or later returns only). If you are amending a 2018 or later return and you have a dependent who you can't claim for the child tax credit, you might be able to take the credit for other dependents for your dependent on that amended return if your dependent has an SSN, ITIN, or ATIN issued on or before the due date of the return you are amending (including extensions). If you didn't have an SSN or ITIN issued on or before the due date of the return you are amending (including extensions), you can't claim the credit

for other dependents on your amended return. If an ATIN or ITIN was applied for on or before the due date of the return you are amending (including extensions) and the IRS issued an ATIN or ITIN as a result of the application, the IRS will consider the ATIN or ITIN as issued on or before the due date of the return. See Pub. 972 for more information.



If you take the child tax credit or credit for other dependents even though you aren't eligible and it's determined that your error is due to reckless or intentional disregard of the rules for the credit, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the child tax credit or credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You also may have to pay penalties. See the Instructions for Form 8862, Information To Claim Certain Credits After Disallowance, to find out if you must file that form to claim the child tax credit or credit for other dependents after it has been disallowed.

Line 9—Health Care: Individual Responsibility (for amended 2018 and earlier returns only)



For amended returns for 2019 or later, you will leave line 9 blank. You will not need to either make a shared responsibility payment or file Form 8965 if you don't have minimum essential health care coverage for part or all of that year.

If you made any changes to Form 1040-X, lines 1 through 5, you may need to refigure your individual shared responsibility payment. Enter your refigured individual shared responsibility payment in column A. Use the following chart to find the corresponding lines. The shared responsibility payment doesn't apply to tax years before 2014 or after 2018, or to taxpayers filing Form 1040NR or 1040NR-EZ. You don't owe a shared responsibility payment if you can be claimed as a dependent by another taxpayer.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2018	Schedule 4, line 61	N/A	N/A
2016 and 2017	61	38	11

Line 10—Other Taxes

Enter other taxes you paid in column A. Use the following chart to find the corresponding lines.

IF you are amending tax year...	THEN the corresponding line(s) on Form...			
	1040 are:	1040-SR are:	1040A is:	1040EZ is:
2019	15, Schedule 2, Part II, lines 4–9		N/A	N/A
2018	Schedule 4, lines 57–60, 62, and 63	N/A	N/A	N/A
2016 and 2017	57–60 and 62	N/A	N/A	N/A

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). Use the chart below to find the corresponding lines.

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.

IF you are amending tax year...	THEN the corresponding line(s) on Form...			
	1040 are:	1040-SR are:	1040A are:	1040EZ is:
2019	17; Schedule 3, Part II, line 11		N/A	N/A
2018	16; Schedule 5, line 72		N/A	N/A
2016 and 2017	64, 71		40 (plus any write-in for excess SS/RRTA on line 46)	7

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.

IF you are amending tax year...	THEN the corresponding line on Form...			
	1040 is:	1040-SR is:	1040A is:	1040EZ is:
2019	Schedule 3, Part II, line 8		N/A	N/A
2018	Schedule 5, line 66	N/A	N/A	N/A
2016 and 2017	65	N/A	41	N/A

Line 14—Earned Income Credit (EIC)

TIP You may be able to use your prior year's earned income to figure your EIC for the tax year you are amending if (a) your prior year's earned income is more than your earned income for the year you are amending, and (b) your main home or the main home of your spouse if filing jointly was located in one of the federally declared disaster zones (or the disaster area outside of the disaster zone if you, and your spouse if filing jointly, were displaced from the main home due to the disaster) during any portion of that disaster's incident period occurring in the tax year in question. If you elect to use your prior year's earned income to figure your EIC, you must also use your prior year's earned income to figure your additional child tax credit. If you elect to use your prior year's earned income to figure your additional child tax credit, you must also use your prior year's earned income to figure your EIC. For details, see the Pub. 596 for the year of the tax return you are amending.

If you are amending your return to claim the EIC and you have a qualifying child, attach Schedule EIC. Schedule EIC may be called Schedule EIC (Form 1040A or 1040), Schedule EIC (Form 1040), or Schedule EIC (Form 1040 or 1040-SR), depending on the year of the tax return being amended.

If you changed the amount on line 1 or line 5, the amount of any EIC you claimed on your original return may change. Use the following chart to find the correct line on your original return.

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

CAUTION If you take the earned income credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the rules for the credit, you won't be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you take the earned income credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the credit for 10 years. You also may have to pay penalties. See the Instructions for Form 8862, Information To Claim Certain Credits After Disallowance, to find out if you must file that form to claim the EIC after it has been disallowed.

IF you are amending tax year...	THEN the corresponding line on Form...			
	1040 is:	1040-SR is:	1040A is:	1040EZ is:
2019	18a		N/A	N/A
2018	17a	N/A	N/A	N/A
2016 and 2017	66a	N/A	42a	8a

Earned income credit. 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 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.

If you are amending your return to claim or change a refundable credit, attach the appropriate schedule(s) or form(s). In addition, specify any credit not listed in the blank area after "other (specify)" and include this amount in the line 15 total.

IF you are amending tax year...	THEN the corresponding line(s) on Form...			
	1040 are:	1040-SR are:	1040A are:	1040EZ is:
2019	18b and 18c; Schedule 3, Part II, lines 9, 12, 13		N/A	N/A
2018	17b and 17c; Schedule 5, lines 70, 73, 74	N/A	N/A	N/A
2016 and 2017	67–69, 72–73*	N/A	43–45	N/A

Additional child tax credit.

TIP You may be able to use your prior year's earned income to figure your additional child tax credit for the tax year you are amending if (a) your prior year's earned income is more than your earned income for the year you are amending, and (b) your main home or the main home of your spouse if filing jointly was located in one of the federally declared disaster zones (or the disaster area outside of the disaster zone if you, and your spouse if filing jointly, were displaced from the main home due to the disaster) during any portion of that disaster's incident period occurring in the tax year in question. If you elect to use your prior year's earned income to figure your additional child tax credit, you must also use your prior year's earned income to figure your EIC. If you elect to use your prior year's earned income to figure your EIC, you must also use your prior year's earned income to figure your additional child tax credit. For details, see the Instructions for Schedule 8812 (Form 1040) for the year of the tax return you are amending.

Whether your child will need an SSN depends on the year of the tax return being amended. See [Amended 2018 or later](#)

[return: SSN requirement](#) and [Amended return for tax year earlier than 2018](#) below. See Pub. 972 for more information on the additional child tax credit.



If you take the additional child tax credit even though you aren't eligible and it's determined that your error is due to reckless or intentional disregard of the rules for the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 2 years even if you are otherwise eligible to do so. If you take the additional child tax credit or credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the child tax credit, the credit for other dependents, or the additional child tax credit for 10 years. You also may have to pay penalties.

Amended 2018 or later return: SSN requirement. If you are amending your 2018 or later tax return, the additional child tax credit isn't allowed on your amended return with respect to a child who didn't have an SSN valid for employment issued before the due date of the return you are amending (including extensions).

Amended return for tax year earlier than 2018. The additional child tax credit isn't allowed on your amended return for tax years earlier than 2018 with respect to a child who didn't have an SSN, ATIN, or ITIN issued on or before the due date of your return for the tax year being amended (including extensions). If you applied for an ATIN or an ITIN on or before the due date of your return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

American opportunity credit. If you didn't have an SSN (or ITIN) issued on or before the due date of your tax return for the tax year being amended (including extensions), you can't claim the American opportunity credit on your amended return. Also, you can't claim this credit on your amended return for a student who didn't have an SSN, ATIN, or ITIN issued on or before the due date of your return for the tax year being amended (including extensions). If you applied for an ATIN or an ITIN on or before the due date of your return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return. The American opportunity credit is a partially refundable credit, see Pub. 970 and the Instructions for Form 8863 for more information.



If you take the American opportunity credit even though you aren't eligible and it's determined that your error is due to reckless or intentional disregard of the rules for the credit, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you take the American opportunity credit even though you aren't eligible and it is later determined that you fraudulently took the credit, you won't be allowed to take the credit for 10 years. You also may have to pay penalties. See the Instructions for Form 8862, Information To Claim Certain Credits After Disallowance, to find out if you must file that form to claim the American opportunity credit after it's been disallowed.

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 (use the following chart to find the corresponding line). 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. Dillon is filing Form 1040-X to amend his 2018 tax return. He sent a check for \$1,500 with his original return, reflecting a payment of \$1,400 in taxes and a \$100 estimated tax penalty. When completing Form 1040-X, Dillon enters \$1,400 on line 16 (the check sent with the original return minus the \$100 penalty).

IF you are amending tax year...	THEN the corresponding line on Form...			
	1040 is:	1040-SR is:	1040A is:	1040EZ is:
2019	Schedule 3, Part II, line 10		N/A	N/A
2018	Schedule 5, line 71	N/A	N/A	N/A
2016 and 2017	70	N/A	46 (write-in amount)	9 (write-in amount)



See [Pay by phone](#), later.

Line 17—Total Payments

Include in the total on this line any payments shown on Form 8889, Allocation of Individual Income Tax to the U.S. Virgin Islands, lines 40 and 45. Enter "USVI" and the amount on the dotted line next to line 17.

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 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. Use the following chart to find the corresponding line.

IF you are amending tax year...	THEN the corresponding line on Form...			
	1040 is:	1040-SR is:	1040A is:	1040EZ is:
2019	20		N/A	N/A
2018	19	N/A	N/A	N/A
2016 and 2017	75	N/A	47	13a

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

IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check, or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options.

Pay online. IRS offers an electronic payment option that's right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/Payments](https://www.irs.gov/Payments). You can pay using any of the following methods.

- **IRS Direct Pay.** For online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](https://www.irs.gov/Payments).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.irs.gov/Payments). A convenience fee is charged by these service providers.
- **Electronic Funds Withdrawal (EFW)** is an integrated *e-file/e-pay* option offered when filing your federal taxes electronically using tax return preparation software, through a tax professional, or the IRS at [IRS.gov/EFW](https://www.irs.gov/EFW).
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/OPA](https://www.irs.gov/OPA). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee is charged but may be waived or reimbursed to low-income taxpayers meeting certain conditions.
- **IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading IRS2Go.

Pay by phone. Paying by phone is another safe and secure method of paying electronically. Use one of the following methods: (1) call one of the debit or credit card service providers, or (2) use the Electronic Federal Tax Payment System (EFTPS).

- **Debit or credit card.** Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

Link2Gov Corporation
888-PAY-1040™
(888-729-1040)
PAY1040.com

WorldPay US, Inc.
844-PAY-TAX-8™
(844-729-8298)
PayUSAtax.com

Official Payments
888-UPAY-TAX™
(888-872-9829)
OfficialPayments.com

- **EFTPS.** To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 800-555-4477 (English) or 800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and have access to TTY/TDD equipment can call 800-733-4829. For more information about EFTPS, go to IRS.gov/Payments or www.EFTPS.gov.

Pay by mobile device To pay through your mobile device, download the IRS2Go app.

Pay by cash. Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at www.officialpayments.com/fed, our official payment provider. The service provider charges a fee for this payment method.

Pay by check or money order. Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return.

On your payment, put your name, current address, daytime phone number, and SSN. If you are filing a joint Form 1040-X, enter the SSN shown first on the return. Also, enter the tax year and type of return you're amending (for example, "Amended 2018 Form 1040"). The IRS will figure any interest due and send you a bill.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX —" or "\$ XXX x/100").

What if you can't pay. If you can't pay the full amount shown on line 20, you can ask for additional time to pay by requesting a payment plan, including an installment agreement. A short-term payment plan allows additional time (up to 120 days) to pay in full. A long-term payment plan (installment agreement) allows you to pay what you owe in monthly payments. However, even if the IRS grants you additional time to pay, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not including extensions). You must also pay a fee to set up an installment agreement, unless you are a low-income taxpayer meeting certain criteria. To limit interest and penalty charges, pay as much of the tax as possible when you file. But before requesting a payment plan, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for a payment plan, you can apply online or use Form 9465. To apply online, go to IRS.gov/PaymentPlan. For more information, see the Instructions for Form 9465.



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.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

No checks of \$100 million or more accepted. The IRS can't accept a single check (including a cashier's check) or money order for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check or money order, you will need to spread the payments over two or more checks/ money orders, with each check or money order made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider a method of payment other than check if the amount of the payment is over \$100 million.

Line 22—Overpayment Received as Refund

If the IRS doesn't use your overpayment to pay past due federal or state debts, the refund amount on line 22 will be sent separately from any refund you claimed on your original return (see the instructions for line 18). 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 an amended return **can't** be deposited directly to your bank account.

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.

You will be notified if any of your overpayment was used to pay past due federal or state debts so that 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—Exemptions and Dependents



For 2018 or later amended returns only, leave lines 24, 28, and 29 blank. Fill in all other applicable lines.

Line 29—Exemption Amount (for years before 2018 only)

Usually, if you are changing the number of exemptions claimed on your return, you complete lines 1 through 30. Enter the new exemption amount on line 29 and line 4a, column C. If the change in the number of exemptions doesn't result in a change in a dollar amount, you should complete only lines 24 through 30.

To figure the amount to enter on line 29, you may need to use the Deduction for Exemptions Worksheet in the instructions for the form year you are amending. To find out if you do, see [Who must use the Deduction for Exemptions Worksheet](#) under the instructions for line 4a, earlier. If you don't have to use that worksheet, multiply the applicable dollar amount shown in the

following table by the number of exemptions on line 28. If amending your 2018 or later return, leave line 29 blank.

IF you are amending tax year...	THEN the amount for one exemption is...
2017	\$4,050
2016	\$4,050

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.

If you are now claiming more than four dependents, check the checkbox and attach a separate statement with the required information.

Column (b). You must enter each dependent's SSN, ITIN, or ATIN. If your dependent child was born and died in the tax year you are amending and you don't have a taxpayer identification number for the child, enter "Died" in column (b), and attach a copy of the child's birth certificate, death certificate, or hospital medical records. The document must show the child was born alive.

Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent for amended returns for years before 2018 and reduce or disallow any other tax benefits (such as the 2018 child tax credit) based on that dependent.



For details on how to get an SSN or correct a name or number, see the 2019 Form 1040 and 1040-SR instructions.

Column (d). Check the box in column (d) if your dependent is also a qualifying child for the child tax credit or, for 2018 or later amended returns only, the credit for other dependents. See the Forms 1040 and 1040-SR instructions or the Form 1040A instructions for the year you are amending to find out who is a qualifying child or other dependent and if you must complete Part I of Schedule 8812. If you're amending a 2018 or 2019 return, your child won't be a qualifying child for the child tax credit if the child doesn't have an SSN valid for employment by the required due date.

Children who didn't live with you due to divorce or separation. If you are claiming a child who didn't live with you under the rules for children of divorced or separated parents, you must attach certain forms or statements to Form 1040-X. For more information, see Pub. 501 or the instructions for your return for the tax year you are amending.

Part II—Presidential Election Campaign Fund

You can use Form 1040-X to have \$3 go to the Presidential Election Campaign Fund if you (or your spouse on a joint return) didn't do so on your original return. This must be done within 20½ months after the original due date for filing the return. For calendar year 2019, this period ends on December 30, 2021. For calendar year 2018, this period ends on December 30, 2020. A previous designation of \$3 to the fund can't be changed.

Part III—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 are amending a 2018 or later return and, forgot to claim the credit for other dependents;
- Changed your filing status from qualifying widow(er) to head of household;
- Are amending a 2017 or earlier tax return and carrying an unused NOL to an earlier year;
- Are carrying a credit to an earlier year; or
- Are claiming a tax benefit from recently enacted legislation for disaster relief.

Paid Preparer

Generally, anyone you pay to prepare your 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 return for your records. Someone who prepares your return but doesn't charge you shouldn't sign.

Assembling Your Return

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

Attach to the front of Form 1040-X:

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

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

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

Where To File

If you are amending your return 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 1040NR or 1040NR-EZ (or, with Form 1040-NR or 1040-NR-EZ, for amended 2019 and later returns)	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215

If none of the situations listed above apply to you, mail your 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:
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0052
Alaska, Arkansas, California, Hawaii, Illinois, Indiana, Iowa, Michigan, Minnesota, Ohio, Oklahoma, Washington, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0422
Arizona, Colorado, Idaho, Kansas, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0052
Alabama, Connecticut, Delaware, District of Columbia, Georgia, Kentucky, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0052
A foreign country, U.S. possession or territory*; or use an APO or FPO address, or file Form 2555, 2555-EZ, 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 Northern Mariana Islands, see Pub. 570.

Private delivery services. Taxpayers can use certain private delivery services (PDS) 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 PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses).



Private delivery services 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.

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 these 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/FormsComments](https://www.irs.gov/formscomments). 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 the form to this office.

Estimates of Taxpayer Burden

The table below shows burden estimates as of October 2019 for taxpayers filing a 2019 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 \$180 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	\$180