

Instructions for Form 1120-X

(Rev. December 2025)

Amended U.S. Corporation Income Tax Return



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

Future Developments

For the latest information about developments affecting Form 1120-X and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1120X](https://www.irs.gov/Form1120X).

General Instructions

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

Purpose of Form

Use Form 1120-X to:

- Correct a Form 1120 (or Form 1120-A, if applicable) as originally filed, or as later adjusted by an amended return, a claim for refund, or an examination; or
- Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through 3) or any other published guidance or administrative relief.

Do not use Form 1120-X to...	Instead, use...
Apply for a quick refund of estimated tax	Form 4466 , Corporation Application for Quick Refund of Overpayment of Estimated Tax.
Obtain a tentative refund of taxes due to: <ul style="list-style-type: none">• A net operating loss (NOL) carryback,• A net capital loss carryback,• An unused general business credit carryback, or• A claim of right adjustment under section 1341(b)(1).	Form 1139 , Corporation Application for Tentative Refund. Note: Use Form 1139 only if 1 year or less has passed since the tax year in which the carryback or adjustment occurred. Otherwise, use Form 1120-X.
Request IRS approval for a change in accounting method.	Form 3115 , Application for Change in Accounting Method.

When To File

File Form 1120-X only after the corporation has filed its original return. Generally, Form 1120-X must be filed within 3 years after the date the corporation filed its original return or within 2 years after the date the corporation paid the tax (if filing a claim for a refund), whichever is later. A return filed before the due date is considered filed on the due date. A Form 1120-X based on an NOL carryback, a capital loss carryback, or general business credit carryback generally must be filed within 3 years after the due date (including extensions) of the return for the tax year of the NOL, capital loss, or unused

credit. A Form 1120-X based on a bad debt or worthless security 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. See section 6511 for more details and other special rules.

Note: It often takes 3 to 4 months to process Form 1120-X.

Private delivery services (PDSs). Corporations can use certain PDSs designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. See the Instructions for Form 1120 for more information.

What To Attach

If the corrected amount involves an item of income, deduction, or credit that must be supported with a schedule, statement, or form, attach the appropriate schedule, statement, or form to Form 1120-X. Include the corporation’s name and employer identification number on any attachments. See the instructions for the applicable Form 1120 for the tax year of the claim for a list of forms that may be required.

Tax Shelters

If the corporation’s return is being amended for a tax year in which the corporation participated in a “reportable transaction,” attach Form 8886, Reportable Transaction Disclosure Statement. If a reportable transaction results in a loss or credit carried back to a prior tax year, attach Form 8886 for the carryback years.

Carryback Claims

If Form 1120-X is used as a carryback claim, attach copies of Form 1120, page 1, and the tax computation page, for both the year the loss or credit originated and for the carryback year. Also attach any other forms, schedules, or statements that are necessary to support the claim, including a statement that shows all adjustments required to figure any NOL that was carried back. At the top of the forms or schedules attached, write “Copy Only—Do Not Process.”

Carryback of an eligible small business credit (ESBC). If the corporation is an eligible small business (as defined in section 38(c)(5)(B)) and is using Form 1120-X to claim a carryback of an unused ESBC, enter “SBJA 2012” at the top of Form 1120-X. For details and special rules for an ESBC, see the Instructions for Form 3800.

Information on Income, Deductions, Tax Computation, etc.

For information on income, deductions, tax computation, etc., see the instructions for the tax return for the tax year being amended.

Deductions for such items as charitable contributions and the dividends-received deduction may have to be refigured because of changes made to items of income or expense.

Where To File

File this form at the applicable Internal Revenue Service Center where the corporation filed its original return.

Specific Instructions

Tax Year

In the space above the employer identification number, enter the ending month and year of the calendar or fiscal year for the tax return being amended.

Address

If the post office does not deliver mail to the street address and the corporation has a P.O. box, show the box number instead.

If the corporation receives its mail in care of a third party (such as an accountant or an attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box.

Question A. Election Under Regulations Section 301.9100

Check the "Yes" box if you are filing this Form 1120-X to make an election under Regulations section 301.9100. Identify the election in the entry space.

Otherwise, check the "No" box.

Question B. Election Under Published Guidance or Administrative Relief

Check the "Yes" box if you are filing this Form 1120-X to make an election under any other published guidance or administrative relief. Identify the election in the entry space.

Otherwise, check the "No" box.

Column (a)

Enter the amounts from the corporation's return as originally filed or as it was later amended. If the return was changed or audited by the IRS, enter the amounts as adjusted.

Column (b)

Enter the net increase or net decrease for each line being changed. Use parentheses around all amounts that are decreases. Explain the increase or decrease in Part II.

Column (c)

Note: Amounts entered on lines 1 through 4 in column (c) must equal the amounts that would be entered on the

applicable lines of the tax return if all adjustments and corrections were taken into account.

Lines 1 and 2. Add the increase in column (b) to the amount in column (a) or subtract the column (b) decrease from column (a). Enter the result in column (c). For an item that did not change, enter the amount from column (a) in column (c).

Line 4. Figure the new amount of tax using the taxable income in line 3, column (c). Use Form 1120, Schedule J of the original return to make the necessary tax computation.

Line 5e. Enter the amount of tax deposited with Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.

Line 5g. Include on line 5g any write-in credits or payments, such as the credit for tax on ozone-depleting chemicals or backup withholding, or similar items.

Line 8. Enter the amount from the "Overpayment" line of the original return, even if the corporation chose to credit all or part of this amount to the next year's estimated tax. This amount must be considered in preparing Form 1120-X because any refund due from the original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form 1120-X. If the original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 8.

Line 10. Tax due. If the corporation has access to U.S. banking services or electronic payment systems, it should use direct deposit for any refunds and pay electronically for any payments, whenever possible. Most businesses can make tax payments, including estimated tax payments, federal tax deposits, and paying a balance due on your return, using Electronic Federal Tax Payment System (EFTPS), IRS Direct Pay, or your IRS business tax account. For more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](https://www.irs.gov/eftps).

- For more information about IRS Direct Pay, go to [IRS.gov/Direct Pay](https://www.irs.gov/directpay).
- For more information about creating and accessing your IRS business tax account, go to [IRS.gov/BusinessAccount](https://www.irs.gov/businessaccount).
- For more information about other payment options, go to [IRS.gov/Pay](https://www.irs.gov/pay).

If the corporation does not use electronic funds transfers, including the EFTPS, enclose a check with this form and make it payable to the "United States Treasury." See [IRS.gov/PayByMail](https://www.irs.gov/paybymail) for more information.

Line 11. Overpayment. If the corporation is entitled to a refund larger than the amount claimed on the original return, line 11 will show only the additional amount of overpayment. This additional amount will be refunded separately from the amount claimed on the original return. The IRS will figure any interest due and include it in the refund.

Line 12. Enter the amount, if any, to be applied to the estimated tax for the next tax period. Also, enter that tax period. No interest will be paid on this amount. The

election to apply part or all of the overpayment to the next year's estimated tax is irrevocable.

Who Must Sign

The return must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer; or
- Any other corporate officer (such as tax officer) authorized to sign.

If a return is filed on behalf of a corporation by a receiver, trustee, or assignee, the fiduciary must sign the return, instead of the corporate officer. A return signed by a receiver or trustee in bankruptcy on behalf of a corporation must be filed with a copy of the order or instructions of the court authorizing signing of the return.

If an employee of the corporation completes Form 1120-X, the paid preparer's space should remain blank. Anyone who prepares Form 1120-X but does not charge the corporation should not complete that section. Generally, anyone who is paid to prepare the return must sign it and fill in the "Paid Preparer Use Only" area.

See the Instructions for Form 1120 for more information.

Part II—Explanation of Changes

The IRS needs to know **why** you are filing Form 1120-X. See the following examples.

- **To correct a mathematical or reporting error.** Simple mistakes like a clerical error, a miscalculated figure, or omitting income.
- **To claim a missed tax deduction or credit.** After filing, a business might discover it overlooked eligible tax deductions (like operating expenses or depreciation) or credits, such as the research or development credit or the employee retention credit. Amending the return allows the business to claim these missed benefits and potentially reduce its tax liability that could result in a refund.
- **To adjust for an NOL or credit carryback.** If a corporation has a net operating loss or certain unused

credits, it may be able to carry them back to a prior tax year to claim a refund. While a tentative refund claim (Form 1139) is an option for certain carrybacks, Form 1120-X is used to make this adjustment for prior years.

- **To change a previous accounting method or election.** In some cases, a corporation may be permitted by the IRS to make a specific accounting election on an amended return after the initial deadline.

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

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 through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, see *Where To File*, earlier.
