

Please print or type	Name	Employer Identification Number
	Number and street	Total assets as reported on original return
	City or town, State, and ZIP code	

Enter name and address used on original return (if same as above, write "Same").

- a. This return is for calendar year 19..... If not for calendar year, enter ending date of fiscal year, 19.....
- b. Office where original return was filed ▶

Fill in applicable items and explain changes on page 2.

Part I	Income and Deductions	A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain in Part III)	C. Correct amount
1	Total income (line 11 on original return)			
2	Total deductions (sum of lines 27 and 29 on original return)			
3	Taxable income (line 1 less line 2)			

Tax

4	Tax on amount on line 3 (from Part II)			
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Payments and Credits

5	(a) Tax deposited with Form 7004 (automatic extension of time to file)			
	(b) Tax deposited with Form 7005 (application for additional extension of time to file)			
6	Estimated tax payments (include overpayment in prior year allowed as a credit—subtract the amount of any "quick refund" of overpayment of estimated tax applied for on Form 4466)			
7	Credit from regulated investment companies			
8	Credit for U.S. tax on special fuels, nonhighway gas and lube oil			
9	Tax deposited or paid with (or subsequent to) the filing of the original return			
10	Total of lines 5 through 9, column C			
11	Overpayment, if any, shown on line 34 of original return or as later adjusted			
12	Line 10 less line 11			

Tax Due or Refund

13	TAX DUE (line 4 less line 12). Make check payable to Internal Revenue Service. (See instructions) ▶	
14	REFUND (line 12 less line 4) ▶	

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date _____ Signature of officer _____ Title _____

Date _____ Signature of individual or firm preparing the return _____ Address _____

Part II **Computation of Tax**

	A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain in Part III)	C. Correct amount
1 Taxable income (line 3, Part I)			
2 Surtax exemption—Enter \$25,000 or line 1, whichever is lesser. (Component members of a controlled corporate group—see instructions and enter your surtax exemption or line 1, whichever is lesser.)			
3 Line 1 less line 2			
4 (a) 22% of line 1			
(b) 26% of line 3			
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2			
(d) Total of lines 4(a), (b), and (c)			
5 (a) Income tax (line 4(d) or alternative tax from separate Schedule D, whichever is lesser)			
(b) Tax surcharge, if applicable (see section 51)			
(c) Total of lines 5(a) and (b)			
6 Foreign tax credit			
7 Line 5(c) less line 6			
8 Investment credit			
9 Line 7 less line 8			
10 (a) Personal holding company tax			
(b) Tax surcharge, if applicable (see section 51)			
11 Tax from recomputing a prior year investment credit			
12 Minimum tax (Form 4626)			
13 Total tax—Add lines 9 through 12. (Enter here and on line 4, Part I)			

Part III **EXPLANATION OF CHANGES to Income, Deductions, Credits, etc. Show computations in detail. Attach applicable schedules, forms, and statements.**

General Instructions

Use of Form 1120X.—Form 1120X may be used to correct a corporation income tax return that was previously filed on Form 1120 or later adjusted by an amended return, claim for refund or an examination of the original return. Although the use of this form is not mandatory, Internal Revenue prefers that it be used rather than Form 1120 or Form 843 since it is designed to expedite processing.

A claim for refund may be filed within 3 years from the time the return was filed (returns filed before the due date are deemed to have been filed on the due date) or within 2 years from the date the tax was paid, whichever is later.

Do not use this form in lieu of Form 1139 (Corporation Application for Tentative Refund from Carryback of Net Operating Loss, Net Capital Loss and Unused Investment Credit) or Form 4466 (Corporation Application for Quick Refund of Overpayment of Estimated Tax).

Attachments to the Return.—If the corporation income tax return or instructions requires a schedule, statement, or form to support an item of income, a deduction or credit, etc., attach the appropriate schedule, statement, or form to explain any change.

When to File.—Form 1120X may be filed only after you have filed your original return.

Where to File.—Corporations should mail this form to the Internal Revenue Service office where they filed their original return.

Specific Instructions

Part I

Column A.—Enter the amounts shown on your original return or as later adjusted by an amended return, claim for refund, or an examination of your original return.

Line 8.—For taxable years ending before July 1, 1970, you cannot claim a larger credit than you originally claimed once the due date for filing the return (including any extension) has expired. For taxable years ending after June 30, 1970, you may claim the credit for the first time or increase the credit you originally claimed any time before the expiration of the due date for filing a claim for credit or refund. Section 6427, relating to credit or refund of special fuels, applies only to such fuel used after June 30, 1970.

Line 11—Overpayment.—Enter the amount received (or expected to be received) or credited to estimated tax as shown on line 34 of your original return. That amount must be considered in preparing Form 1120X since any refund due from your original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form 1120X.

Line 13—Tax due.—Corporations should mail a check with this form for the amount shown on line 13 to the Internal Revenue Service office where they filed their original return. Do not use the depository method of payment.

Line 14—Refund.—If you are entitled to a refund larger than the amount claimed on your original return, Form 1120X should show only the additional amount. This additional amount will be refunded separately from the amount claimed on your original return, as stated in the instruction for line 11.

Part II

Line 2—Surtax exemption for component members of a controlled group of corporations.—Under the provisions of section 1561, the surtax exemption for component members of a controlled group (see section 1563) is either \$25,000 divided by the number of component members or that portion of \$25,000 determined in accordance with an apportionment plan.

A controlled group may elect under section 1562 to claim multiple surtax exemptions. (For taxable years beginning in 1970 and later, however, section 1564 provides that only one member of the group may claim the full \$25,000 with the others being limited to a lesser amount.)

Line 5(a).—If the alternative tax applies, write "ALT." next to the entry.

Please print or type	Name	Employer Identification Number
	Number and street	Total assets as reported in item f, page 1 of original Form 1120
	City or town, State, and ZIP code	

Enter name and address used on original return (if same as above, write "Same").

- a. This return is for calendar year 19..... If not for calendar year, enter ending date of fiscal year, 19.....
 b. Indicate the Internal Revenue Service Center where original return was filed ▶

Fill in applicable items and use Part III to explain any changes.

Part I	Income and Deductions	A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain in Part III)	C. Correct amount
1	Total income (line 11 on original return)			
2	Total deductions (sum of lines 27 and 29 on original return)			
3	Taxable income (line 1 less line 2)			
4	Tax (see Part II for computation)			

Payments and Credits

5 (a) Tax deposited with Form 7004 (automatic extension of time to file)			
(b) Tax deposited with Form 7005 (application for additional extension of time to file)			
6 Estimated tax payments (include overpayment in prior year allowed as a credit—subtract the amount of any "quick refund" of overpayment of estimated tax applied for on Form 4466)			
7 Credit from regulated investment companies			
8 Credit for U.S. tax on special fuels, nonhighway gas and lube oil			
9 Tax deposited or paid with (or subsequent to) the filing of the original return			
10 Total of lines 5 through 9, column C			
11 Overpayment, if any, shown on line 34 of original return or as later adjusted			
12 Line 10 less line 11			

Tax Due or Refund

13 TAX DUE (line 4 less line 12). Make check payable to Internal Revenue Service. (See instructions) ▶	
14 REFUND (line 12 less line 4) ▶	

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date	Signature of officer	Title
Date	Signature of individual or firm preparing the return	Address

Part II	Computation of Tax		A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain in Part III)	C. Correct amount
1	Taxable income (line 3, Part I)				
2	Surtax exemption—Enter \$25,000 or line 1, whichever is lesser. (Component members of a controlled corporate group—see instructions and enter your surtax exemption or line 1, whichever is lesser.)				
3	Line 1 less line 2				
4	(a) 22% of line 1				
	(b) 26% of line 3				
	(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2				
	(d) Total of lines 4(a), (b), and (c)				
5	(a) Income tax (line 4(d) or alternative tax from separate Schedule D, whichever is lesser)				
	(b) Tax surcharge, if applicable (see section 51)				
	(c) Total of lines 5(a) and (b)				
6	(a) Foreign tax credit				
	(b) Investment credit				
	(c) Work incentive (WIN) credit (from Form 4874)				
7	Total of lines 6(a), (b), and (c)				
8	Line 5(c) less line 7				
9	(a) Personal holding company tax				
	(b) Tax surcharge, if applicable (see section 51)				
10	Tax from recomputing a prior year investment credit				
11	Minimum tax				
12	Total tax—Add lines 8 through 11. (Enter here and on line 4, Part I)				

Part III EXPLANATION OF CHANGES to Income, Deductions, Credits, etc. Show computations in detail. Attach applicable schedules, forms, and statements.

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Part II

Line 2—Surtax exemption for component members of a controlled group of corporations.—Under the provisions of section 1561, the surtax exemption for component members of a controlled group (see section 1563) is either \$25,000 divided by the number of component members or that portion of \$25,000 determined in accordance with an apportionment plan.

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