

(Rev. Oct. 1976)
Department of the Treasury
Internal Revenue Service

For calendar year 19..... or other taxable year beginning ..... and ending .....

Name, Number and street, City or town, State, and ZIP code, Employer identification number, Total assets reported in item F, page 1 of original Form 1120

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

Internal Revenue Service Center
where original return was filed

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

Table with 4 columns: Part I, Income and Deductions, A. As originally reported or as adjusted, B. Net change, C. Correct amount. Rows include Total income, Total deductions, Taxable income, and Tax.

Payments and Credits

Table with 3 columns: Description, B. Net change, C. Correct amount. Rows include Tax deposited with Form 7004, Tax deposited with Form 7005, Estimated tax payments, Credit from regulated investment companies, Credit for U.S. tax on special fuels, Tax deposited or paid with the filing of the original return, Total of lines 5 through 9, Overpayment, and Line 10 less line 11.

Tax Due or Refund

Table with 2 columns: Description, C. Correct amount. Rows include TAX DUE and REFUND.

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.

Date, Signature of officer, Preparer's signature (and employer's name, if any), Title, Identifying number (see instructions), Address and ZIP code

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

## General Instructions

**Use of Form 1120X.**—Use Form 1120X 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.

A claim for refund may be filed within 3 years from the time the return was filed (returns filed before the due date are considered 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 application for refund on Form 1139 or a quick refund of estimated tax on Form 4466.

**Information on Income, Deductions, Tax Computation, etc.**—Refer to the instructions for the corporate income tax return and related schedules and forms, for the year you are amending, concerning the taxability of certain types of income, the allowability of certain expenses as deductions from income, computation of tax, etc. For additional information or assistance, contact your local Internal Revenue Service office.

**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.**—Mail this form to the Internal Revenue Service Center where you filed your original return.

**Signature.**—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporation officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return he is required to file on behalf of a corporation.

If the person who prepares the return for pay is not an employee of a firm, corporation or another individual, then that person must sign the return as preparer and enter his or her social security number and address. If the person who prepares the return for pay is an employee of a firm, corporation or another individual, then that person must sign the return and enter the employer's name, identification number, and address. If prepared by the taxpayer's regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

## 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 4—Tax.**—Refer to Schedule J on the original return as a guide to make the necessary tax computation using taxable income on line 3, column C of this form.

**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.**—Make your check payable to "Internal Revenue Service" for the amount shown on line 13 and attach it to this form. 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.