

(Rev. Oct. 1977)  
Department of the Treasury  
Internal Revenue Service

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

Please type or print	Name	Employer identification number
	Number and street	Total assets 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").

Internal Revenue Service Center  
where original return was filed ▶

### Fill in applicable items and use Part II 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 II)	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 (line 31 on original return) . . . . .			

### 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 lubricating oil . . . . .			
9 Tax deposited or paid with (or after) 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. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

▶ \_\_\_\_\_ Date  
Signature of officer

▶ \_\_\_\_\_  
Paid preparer's signature and identifying number (see instructions)

▶ \_\_\_\_\_  
Title

▶ \_\_\_\_\_  
Paid preparer's address (or employer's name, address and identifying number)

**Part II** Explanation of Changes to Income, Deductions, Credits, etc. Enter the line reference from page 1 for which a change is reported, and give each ground upon which a credit or refund is claimed.

Show computations in detail. Attach applicable schedules.

## 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.

An individual who prepares Form 1120X for pay must manually sign the return as preparer. Signature stamps or labels are not acceptable. If someone prepares Form 1120X for free, that person does not have to sign that return.

If more than one person prepares the return, the individual preparer with the primary responsibility for the overall accuracy of the return must sign as preparer. The preparer required to sign the return shall also enter his or her social security number to the right of that signature. If the preparer is self-employed, he or she must write "SE" to the right of the preparer's social security number.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) Form 1120X, the payer's (or partnership's) name and identification number must be entered below the preparer signature line. (Special rules apply to identification numbers for foreign tax return preparers. Such preparers should see sections 1.6109-2(a) and 301.7701-15(a)(5) of the regulations.)

The return must also show, below the preparer's signature, the address of the preparer's place of business where the return was completed. However, if this place of business is not maintained on a year-round basis, the return should show the address of such preparer's principal business location which is maintained on a year-round basis or, if none, the preparer's residence.

The preparer must give the taxpayer a copy of Form 1120X in addition to the copy filed with IRS. Employers, partnerships, and self-employed preparers must file Form 5717, Annual List of Income Tax Return Preparers.

**Note:** A \$25 penalty may be charged a paid preparer who does not give the taxpayer a copy of Form 1120X in addition to the copy filed with IRS. A penalty may also be charged a preparer required to sign who does not show an original signature or a photocopy of the original signature in the space provided. A penalty may be charged a self-employed preparer who does

not show his or her identifying number in the space provided.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) Form 1120X, the payer or partnership may be charged a penalty if the return does not show the individual's social security number and the payer's (or partnership's) employer identification number.

If Form 1120X is prepared by the taxpayer's regular, full-time employee, such as a clerk, secretary or bookkeeper, or by the taxpayer's partner (if an individual), that person is not subject to the above rules.

## 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.