

Amended U.S. Corporation Income Tax Return

FOR TAX YEAR ENDING IN
▶
(Enter month and year.)

Please type or print	Name	Employer identification number
	Number and street	Total assets on 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 of Form 1120)			
2 Total deductions (total of lines 27 and 29 of Form 1120)			
3 Taxable income (subtract line 2 from line 1)			
4 Tax (line 31 of Form 1120)			

Payments and Credits

5 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)			
6 (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)			
7 Credit from regulated investment companies			
8 Credit for Federal tax on special fuels and oils			
9 Other payment or refundable credit (specify)			
10 Tax deposited or paid with (or after) the filing of the original return			
11 Total of lines 5 through 10, column C			
12 Overpayment, if any, shown on line 34 of original return or as later adjusted			
13 Subtract line 12 from line 11			

Tax Due or Refund

14 TAX DUE (subtract line 13 from line 4, col. C). Make check payable to Internal Revenue Service (see instructions) . ▶	
15 REFUND (subtract line 4, column C, from line 13) ▶	

Please Sign Here 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 preparer has any knowledge.

Signature of officer	Date	Title
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Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address	E.I. No.	ZIP code	

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 the reason for each change. Show any computation in detail. Attach any schedules needed.

Check here if the change is due to a net operating loss carryback, an investment credit carryback, a WIN credit carryback, or a jobs credit carryback.

General Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says that we must tell you why we are collecting this information, how it is to be used, and whether your response is voluntary, required to obtain a benefit, or mandatory. We ask for the information to carry out the Internal Revenue Laws of the United States. The information is used to ensure that you are complying with these laws and so that we can figure and collect the correct amount of tax. Your response is mandatory.

Purpose of Form 1120X.—Use Form 1120X to correct your corporation income tax return, Form 1120, as you originally filed it or as it was later adjusted by an amended return, claim for refund, or an examination. Please note that it often takes 3 to 4 months to process Form 1120X.

Do not use this form to apply for a tentative refund or a quick refund of estimated tax. Use Forms 1139 and 4466 for those refunds.

When to File.—File Form 1120X only after you have filed your original return. Generally, you must file Form 1120X within 3 years after the date the original return was due or 3 years after the date you filed it, whichever was later. A Form 1120X based on a net operating loss carryback, investment credit carryback, WIN credit carryback, or jobs credit carryback, generally must be filed within 3 years after the due date of the return for the tax year of the net operating loss or unused credit. Other claims for refund must be filed within 3 years after the date the original return was due, or 3 years after the date you filed it, or 2 years after the date the tax was paid, whichever is later.

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.

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

Specific Instructions

Tax Year.—In the space above the employer identification number, enter the month and year in which the calendar or fiscal year of the tax return you are amending ends.

Lines 1 through 4

Column A

Line 1.—Enter the amount from line 11 of your original return, or as later adjusted.

Line 2.—Enter the total of lines 27 and 29 from the original return, or as later adjusted.

Line 4.—Enter the tax from line 31 of the original return, or as later adjusted.

Column B

Lines 1, 2, and 4.—Enter the increases or decreases you are making. Explain the increase or decrease in Part II. If the change involves an item of income, deduction, or credit that the corporation income tax return or its instructions requires you to support with a schedule, statement, or form, attach the appropriate schedule, statement, or form to Form 1120X.

Column C

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. Report the result in column C. For any item you do not change, enter the amount from column A in column C.

Line 4.—Figure the new amount of tax using the taxable income on line 3, col-

umn C. Use Schedule J, Form 1120, of the original return to make the necessary tax computation.

Line 12. Overpayment.—Enter the amount of overpayment you received (or expect to receive) or the amount you had 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 14. Tax due.—Make your check payable to "Internal Revenue Service" for the amount shown on line 14 and attach it to this form. Do not use the depository method of payment.

Line 15. Refund.—If you are entitled to a refund larger than the amount claimed on your original return, line 15 will show only the additional amount of refund. This additional amount will be refunded separately from the amount claimed on 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 corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

Preparer.—If your corporate officer filled in Form 1120X, the space under the signature of officer should remain blank. If someone prepares Form 1120X and does not charge the corporation, that person should not sign the return. Certain others who prepare Form 1120X should not sign. See the Form 1120 instructions for more information on preparers and their responsibilities.

Note: IRS will figure any interest due and will either include it in your refund or bill you for the interest.