

**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	
City or town, state, and ZIP code	Telephone number (optional) ()

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 Instructions)	(b) Net change (Increase or Decrease— explain in Part II)	(c) Correct amount
1 Total income (line 11 of Form 1120 or 1120-A)			
2 Total deductions (total of lines 27 and 29, Form 1120, or lines 23 and 25c, Form 1120-A)			
3 Taxable income (subtract line 2 from line 1)			
4 Tax (line 31, Form 1120, or line 27, Form 1120-A)			

Payments and Credits

5a Estimated tax payments (include overpayment in prior year allowed as a credit)			
b Amount of refund applied for on Form 4466			
c Subtract line 5b from line 5a			
6 Tax deposited with Form 7004 (automatic extension of time to file).			
7 Credit from regulated investment companies			
8 Credit for Federal tax on gasoline and special fuels			
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 5c through 10, column (c)			
12 Overpayment, if any, as shown on 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, column (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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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, a capital loss carryback, an investment credit carryback, a jobs credit carryback, a research credit carryback, an employee stock ownership credit carryback, or for tax years beginning after 1983, a general business credit carryback (see section 39).

General Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. The information is used to ensure that taxpayers are complying with these laws and to allow us to figure and collect the correct amount of tax. You are required to give us this information.

Purpose of Form.—Use Form 1120X to correct Form 1120, U.S. Corporation Income Tax Return, or Form 1120-A, U.S. Corporation Short-Form Income Tax Return, 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.

- For a quick refund of estimated tax, file Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax. File Form 4466 only within 2½ months after the end of the tax year and before the corporation files its tax return.

- For a tentative refund due to the carryback of a net operating loss, a net capital loss, unused credits, or overpaid tax resulting from a claim-of-right adjustment under section 1341(b)(1), file Form 1139, Corporation Application for Tentative Refund. You may use Form 1139 only if one year or less has passed since the tax year in which the carryback or adjustment occurred.

When To File.—File Form 1120X only after the corporation has filed its original return. Generally, Form 1120X must be filed within 3 years after the date the original return was due or 3 years after the date the corporation filed it, whichever was later. A Form 1120X based on a net operating loss carryback, capital loss carryback, investment credit carryback, jobs credit carryback, a research credit carryback, an employee stock ownership credit carryback, or for tax years beginning after 1983, a general business credit carryback (see section 39), generally must be filed within 3 years after the due date of the return for the tax year of the net operating loss, capital loss, or unused credit. Other claims for refund must be filed within 3 years after the date the original return was due, 3 years after

the date the corporation filed it, or 2 years after the date the tax was paid, whichever is later.

What To Attach.—If you are amending your return to include any item (loss, credit, deduction, other tax benefit, or income) relating to a tax shelter required to be registered, you must attach Form 8271, Investor Reporting of Tax Shelter Registration Number.

Information on Income, Deductions, Tax Computation, etc.—Refer to the instructions for the Form 1120 and related schedules and forms, for the year being amended, concerning the taxability of certain types of income, the allowability of certain expenses as deductions from income, computation of tax, etc.

Note: *Deductions for such items as charitable contributions and dividends received may have to be refigured due to changes made to items of income or expense.*

Where To File.—Mail this form to the 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 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 the original return, or as later adjusted.

Line 2.—Enter the total of lines 27 and 29, Form 1120, or lines 23 and 25c, Form 1120-A, of the original return, or as later adjusted.

Line 4.—Enter the tax from line 31, Form 1120, or line 27, Form 1120-A, 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 the corporation 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 not changed, enter the amount from column (a) in column (c).

Line 4.—Figure the new amount of tax using the taxable income on line 3, column (c). Use Schedule J, Form 1120, or Part I, Form 1120-A, of the original return to make the necessary tax computation.

Line 6.—If you are amending a tax year prior to 1983 for which you filed Form 7005, include on line 6 the amount you deposited with Form 7005.

Line 12—Overpayment.—Enter the amount of overpayment received (or expected to be received) or the amount to be credited to estimated tax, as shown on the original return. That amount must be considered in preparing Form 1120X since any refund due from the original return will be refunded separately (or credited to estimated tax) from any additional refund claimed on Form 1120X.

Line 14—Tax due.—Make the check payable to "Internal Revenue Service" for the amount shown on line 14 and attach it to this form. Do not use the depositary method of payment.

Line 15—Refund.—If the corporation is entitled to a refund larger than the amount claimed on the original return, line 15 will show only the additional amount of refund. This additional amount will be refunded separately from the amount claimed on the 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 a corporate officer filled in Form 1120X, the Paid Preparer's space 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 and Publication 1045, Information for Tax Practitioners, for more information on preparers and their responsibilities.

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