Net Operating Loss

A refund, based on a net operating loss as provided in section 172 of the Internal Revenue Code, should not include the refund of self-employment tax, if any, reported on line 3. For further information, contact your local Internal Revenue Service office.

Specific Instructions

Page 1

Question (a).—Enter on this line the County of your residence if it is different or not shown on your original return.

Question (b).—ENTER ON THIS LINE THE CALENDAR YEAR, OR FISCAL YEAR, OF THE RETURN YOU ARE AMENDING.

Question (d).—If you have been asked to furnish additional information to establish the accuracy of specific items on your original return (such as an exemption for a dependent), and the issue is still open, question (d) should be answered "Yes." If the issue has been resolved, answer "No" but use the adjusted figures reported to you if a change was made.

Column A.—Entries reported in this column are the amounts shown on your original return, or as later corrected and closed on the basis of an examination of your original return.

To illustrate—John Smith filed his 1972 income tax return reporting total income of $3,000 from interest on bank deposits. The Internal Revenue Service examined his return increasing his total income to $4,500 after it was established that Mr. Smith had omitted net rental income of $1,500. Mr. Smith now desires to amend his 1972 return to report a $500 casualty loss of rental equipment. Therefore, Mr. Smith enters on line 1, $4,500 in column A, $500 in column B and $4,000 in column C.

Column C.—Entries reported in this column are the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

Line 1.—Total Income. Any changes reported on this line must be explained on page 2. To determine the amount for this line add income from all sources, such as wages, interest, dividends, and net profit from business, and then subtract such item as adjustments for sick pay, moving expenses, employee business expenses and payments by self-employed persons to retirement plans.

If you are correcting the amount of wages or other employee compensation, attach copy B of any additional or corrected Forms W–2 received since your original return was filed.

Line 2.—Deductions.—If the tax table was used on the original return enter "Tax Table" in column A, and if the tax table is used on this return, enter "Tax Table" in column C. If the tax table is used on either return, enter "Tax Table" in column B.

Note: Use your copy of your original return as a guide to make the necessary tax computation. Between lines 2 and 3 on Form 1040X.

Line 3.—Total Tax.—Self-employment Tax. Attach Schedule SE (Form 1040) if this item is being changed. Obtain this form from your local Internal Revenue Service office.

Tax on Tip Income: If you adjusted the overpayment of Social Security or Railroad Retirement tax on tips, take the adjustment into account on line 3. Complete and attach Form 4137, if required.

Line 4.—Federal Income Tax Withheld and Excess FICA Tax.—If you are changing the amount of these prepayments, attach copy B of any additional or corrected Forms W–2 received since your original return was filed.

Line 5.—Other Credits.—This line includes the sum of the credits for (a) Federal tax pertaining to special fuels, nonhighway gasoline and lubricating oil and (b) regulated investment company undistributed capital gain.

Federal Special Fuels, Nonhighway Gasoline and Lubricating Oil Tax Credit.—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 6**—Enter the Estimated Tax Payment you claimed on your return. Also, if you filed Form 1040C enter the amount you paid as balance due with the return.

**Line 7**—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1973, enter the amount paid with Form 4868 on this line.

**Line 8**—Amounts Paid.—Enter on this line the amount actually paid on the "Balance Due" reported on your original return. Also include any payments of tax made on assessments which resulted from examination of your original return. Do not include payments of interest or penalties assessed.

**Line 10**—Overpayment Shown on Original Return.—Enter on this line the amount of return received (or expected to be received) from your original return. That amount must be considered in preparing your amended return since any refund due from your original return will be refunded separately from any additional refund claimed on this amended return. Also include in the entry for this line the amount of any additional overpayment of tax you have received as a result of an examination of your original return. Do not include any interest received on any refund.

**Line 13**—Refund.—If you are entitled to a refund larger than the amount claimed on your original return, your amended return should show only the additional amount due you. This amount will be refunded separately from the amount claimed on your original return, as stated in the instruction for line 10.

**Part I.**—Complete lines 1, 2, and 3 IN ALL CASES. If additional exemptions are claimed on this return, complete lines 4, 5, and 6.

**Part II.**—Enter the line reference from page 1 for which a change is reported, and your explanation in detail, regarding the reasons for the change.

**Part III.**—If you (or your spouse, if married) did not make a designation to the Presidential Election Campaign Fund on your original return, you may do so now on Form 1040X. However, your designation must be made within 20½ months after the original due date for filing the return or by December 31 of the year after the filing date if you are on a calendar year basis.

<table>
<thead>
<tr>
<th>Where to File</th>
<th>Use this mailing address</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester</td>
<td>Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799</td>
</tr>
<tr>
<td>New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont</td>
<td>Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812</td>
</tr>
<tr>
<td>Alabama, Florida, Georgia, Mississippi, South Carolina</td>
<td>Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006</td>
</tr>
<tr>
<td>Michigan, Ohio</td>
<td>Internal Revenue Service Center Cincinnati, Ohio 45298</td>
</tr>
<tr>
<td>Arkansas, Kansas Louisiana, New Mexico, Oklahoma, Texas</td>
<td>Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740</td>
</tr>
<tr>
<td>Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming</td>
<td>Internal Revenue Service Center 1160 West 1200 So. Street Ogden, Utah 84201</td>
</tr>
<tr>
<td>Illinois, Iowa, Missouri, Wisconsin</td>
<td>Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170</td>
</tr>
<tr>
<td>California, Hawaii</td>
<td>Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888</td>
</tr>
<tr>
<td>Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia</td>
<td>Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110</td>
</tr>
<tr>
<td>Delaware, District of Columbia, Maryland, Pennsylvania</td>
<td>Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155</td>
</tr>
</tbody>
</table>

**If you are located in**

**Use this address**

- Panama Canal Zone, American Samoa, Guam: Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
- Puerto Rico (or if excluding income under section 933), Virgin Islands: Non-permanent residents Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
- Virgin Islands: Permanent residents Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.