Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Information area of your return.

When more than one person prepares your return, the preparer with primary responsibility for the overall accuracy of your return must sign as the preparer.

If the preparer is self-employed (i.e., is not employed by a person or business entity to prepare the return), he or she should check the “self-employed” box. Partners who prepare income tax returns as members of a partnership are considered to be employees for purposes of the information return rules. Only one preparer may sign a form, and the date recorded must be the date that the return was signed.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The person required to sign your return MUST complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable).
- Give you a copy of your return in addition to the copy filed with IRS.

Tax return preparers should be familiar with their responsibilities. Publication 1045, Information for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work.

Net Operating Loss

A refund, based on a net operating loss, should not include the refund of any self-employment tax reported on line 11. For more information, contact any Internal Revenue Service office.

Line-by-Line Instructions

Page 1

ABOVE YOUR NAME, ENTER THE CALENDAR YEAR OR FISCAL YEAR OF THE RETURN YOU ARE AMENDING.

Column A.—Enter the amounts from your return as originally filed or as you later amended it. If your return was examined, enter the amounts that were determined as the result of the examination.

Column B.—Enter the increases or decreases you are making. Bracket all decreases you are making on page 2, Part II and attach any related schedule. For example, if you are amending your return in order to average your income, attach Schedule G (Form 1040) to Form 1040A.

Column C.—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.

If your Amended Return Changes Only Credits or Other Taxes, Skip Lines 1–7 and Start With Line 8. If It Changes Only Payments, Skip Lines 1–11 and Start With Line 12.

Line 1—Total Income.—On page 2, Part II, explain any changes you make on this line. To figure this amount, add income from all sources, such as wages, interest, dividends, and net profit from business. This total may be reported on Form 1040, line 13 or Form 1040A, line 12 for 1976. For 1977 and 1978 use the total reportable on line 21 of your Form 1040 or line 10 of your Form 1040A. For 1979, use line 22 of Form 1040 and line 11 of Form 1040A.

If you are correcting omissions or other employee compensation, attach copy B of any additional or corrected Forms W–2 that you got after you filed your original return.

Line 2—Adjustments to Income.—Enter on this line all adjustments to income such as disability income exclusion, moving expenses, other expenses, etc. These items were reportable in Part II and line 15(b), Form 1040 for 1976. For the years 1977 and 1978 use the amounts reportable on lines 22–27 and 30 of Form 1040. For 1979, use lines 23–29 of Form 1040.

Line 4—Deductions.—

For 1976: Report on this line your total itemized deductions or your standard deduction, whether or not you are using the tax tables. For the correct standard deduction see the 1976 Form 1040 or Form 1040A.

For 1977, 1978, and 1979: Make entry on this line only for the excess, if any, of your total itemized deductions over:

- $3,200 ($3,400 for 1979), if you are married filing joint return or qualifying widow(er) with dependent child.
- $2,200 ($2,300 for 1979), if you are single, head of household.
- $1,600 ($1,700 for 1979), if you are married filing separate return.

If you do not itemize, enter zero.

If you made an entry on Schedule TC, Form 1040, Part II, line 4, for 1977, 1978, and 1979, enter that amount on line 4, Form 1040X. Add lines 3 and 4 instead of subtracting, and enter the result on line 5.

Line 8—Tax.—Enter your income tax before subtracting any credits. Indicate on this line the method you use in column C to figure your income tax. If you used the tax rate schedules, write “TRS.” If you use income averaging, write “Sch. G.”

Figure the tax on the income you reported in column C. Attach the appropriate schedules. Include in line 8 any additional tax from Form 4970, Form 5554, and Form 5405. Also include any section 72(m)(5) penalty tax. The forms and instructions for the right year will help you with line 8.

Line 9—Credits.—Enter your total tax credits. Examples are credit for the elderly, credit for child care expenses, etc. If the instructions indicate that you attach a statement, attach the schedule or page 2, Part II and attach any related schedule. For example, if you are making a self-employment tax assessment, attach Schedule C (Form 1040) to Form 1040A.

If you filed Form 1040A, enter on line 9 your credit for contributions to candidates for public office. For 1976 only, enter your general tax credit also.

Line 11—Other Taxes.—Include other taxes, such as tax from recompeting prior year investment credit, minimum tax, self-employment tax, etc. These taxes were reportable in Part V of your Form 1040 for 1976. For Form 1040 for 1977, 1978, and 1979, they were on lines 46 through 55. If you filed Form 1040A in 1979, use the amount from line 14b.
In column A enter the exemptions claimed on your original return Forms 1040 or 1040A. In column B enter any increase or decrease to exemptions claimed on your original return. Enter in column C the corrected number of exemptions you are claiming on this amended return.

Part III—Presidential Election Campaign Fund.—You may use Form 1040X to have $1 go to the Presidential Election Campaign Fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For the calendar year 1979, this period expires on December 31, 1981.

Note: A “Yes” designation cannot be changed.

Where to File

Please use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live. No street address is needed.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtville, NY 00501
New Mexico—Austin, TX 73301
New York
New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201
Panama Canal Zone, American Samoa—Philadelphia, PA 19255
Guam—Commissioner of Revenue and Taxation, Agana, GU 96910
Puerto Rico (or if excluding income under Section 933)—Philadelphia, PA 19255
Virgin Islands: Non-permanent residents—Philadelphia, PA 19255
Virgin Islands: Permanent residents—Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, VI 00801
Foreign country and have an A.P.O. or F.P.O. address of:
Miami—Atlanta, GA 31101
New York—Holtville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913—Philadelphia, PA 19255