Instructions for Form 1040X
(Revised November 1980)

Amended U.S. Individual Income Tax Return

Purpose of Form 1040X

Use Form 1040X to correct your income tax return, Form 1040A or Form 1040. Also use Form 1040X to claim a refund of individual income taxes. If you are changing your Federal return, you may also have to change your State return. Please note that it often takes 2 to 3 months to process Form 1040X.

The interest rate on refunds or on additional tax due was increased from 6% to 12%, effective February 1, 1980. We will figure the interest and will either include it in your refund or bill you for it.

Information on Income, Deductions, etc.

If you have questions, such as what income is taxable or what expenses are deductible, the instructions for the return you are amending may help you. Be sure to use the Tax Table(s) or tax rate schedules for the right year to figure the corrected tax. The related schedules and forms may also help you. If you need more information, contact an Internal Revenue Service office.

Death of Taxpayer

If the taxpayer died since the original return was filed and you are requesting a refund, file Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, to avoid delays in handling your claim. Also include a copy of the death certificate.

If you want more details, please get Publication 559, Tax Information for Survivors, Executors, and Administrators.

When to File

File Form 1040X after you filed your original return. Generally, Form 1040X must be filed within three years after the date the original return was due or 3 years after the date you filed it, whichever was later. A Form 1040X based on a net operating loss carryback, WIN credit carryback, or jobs credit carryback generally must be filed within three years after the date due date of the return for the tax year of the net operating loss or unused credit.

Preparer Information

If you file in your own return, the Paid Preparer’s space should remain blank. If someone prepares your return and does not charge you, that person should not sign your return.

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 Use Only area of your return.

If the preparer is self-employed (that is, is not employed by any person or business entity to prepare the return), he or she should check the “self-employed” box. A partner who prepares your income tax return as a member of a partnership should not check the self-employed box in the preparer’s section of Form 1040X. However, the partners are still considered self-employed for self-employment tax purposes.

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 tax averages, Publication 1045, Information and Order Blank 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 regulations citations which govern their work.

Net Operating Loss

Attach a statement showing how you figured your net operating loss. You may use Schedule A of Form 1045 for this purpose.

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 an Internal Revenue Service office.

Line-By-Line Instructions

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

Item C—Filing status. If you are changing from separate returns to a joint return, both of you must sign the amended return. If there is any tax due, it must be paid in full.

Column A.—Enter the amounts from your return as originally filed or as you later amended it. If your return was audited, 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. Explain each change 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 1040X.

Column C.—Add the increase in column B to the amount in column A or subtract the column B decrease from column A. Show the result in column C. For any item you do not change, enter the amount from column A in column C.

If you made an entry on Schedule TC (Form 1040), Part II, line 4, for 1977, 1978, 1979, or 1980, 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 tax. For example, 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 on line 8 any additional taxes from Form 4970, Form 4972, Form 5544, 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 credits. Examples are credit for the elderly, credit for child and dependent care expenses, or investment credit. For 1977, 1978, 1979, and 1980, use the credits reportable on lines 38 through 45 of Form 1040X. See the tax credit table for each year on Form 1040. Look up the tax credit for any year before 1979, but first see the note under line 5 of Form 1040X.

If you filed Form 1040A, enter on line 9 your credit for contributions to candidates for public office.

Line 11—Other Taxes. Include other taxes, such as tax from recomputing prior year investment credit, minimum tax, self-employment tax, advance earned income credit payments received, etc. On Form 1040 for 1977, 1978, 1979, and 1980, they were on lines 48 through 53. If you filed Form 1040A in 1979 or 1980, use the amount from line 14b.

If your Amended Return Changes Only Credits Or Other Taxes, Skip Lines 1–7 And Start With Line 8. If It Changes Only Pay- ments, 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. Be sure to refer to the note under line 21 of your Form 1040 or line 10 of your Form 1040A. For 1979 and 1980 use line 22 of Form 1040 and line 11 of Form 1040A.

If you are correcting wages or other employee compensation, attach the first copy or Copy A of all additional or corrected Forms 1040 or 1040A that 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 expense, employee business expenses, etc. For 1977 and 1978 use the amounts reported on lines 22–27 and 30 of Form 1040. For 1979 and 1980 use lines 23–29 of Form 1040.

Line 4—Deductions. For 1977, 1978, 1979, and 1980: Make an entry on this line only for the excess, if any, of your total itemized deductions over:

- $3,200 ($3,400 for 1979 and 1980), if you are married filing a joint return or qualifying widow(er) with dependent child.
- $2,200 ($2,300 for 1979 and 1980), if you are single or head of household.
- $1,600 ($1,700 for 1979 and 1980), if you are married filing a 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, 1979, or 1980, 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 tax. For example, 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 on line 8 any additional taxes from Form 4970, Form 4972, Form 5544, 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 credits. Examples are credit for the elderly, credit for child and dependent care expenses, or investment credit. For 1977, 1978, 1979, and 1980, use the credits reportable on lines 38 through 45 of Form 1040X. See the tax credit table for each year on Form 1040. Look up the tax credit for any year before 1979, but first see the note under line 5 of Form 1040X.

If you filed Form 1040A, enter on line 9 your credit for contributions to candidates for public office.

Line 11—Other Taxes. Include other taxes, such as tax from recomputing prior year investment credit, minimum tax, self-employment tax, advance earned income credit payments received, etc. On Form 1040 for 1977, 1978, 1979, and 1980, they were on lines 48 through 53. If you filed Form 1040A in 1979 or 1980, use the amount from line 14b.
Lines 13–17.—Enter on the applicable lines your payments and credits. For 1977, 1978, 1979, and 1980, they were on lines 55 through 61 of Form 1040.

On Form 1040A they were on lines 11 (b)–11(c) for 1977 and 1978. For 1979 and 1980, use lines 12b and 12c.

Line 13—Federal Income Tax Withheld, Excess FICA and RRTA Tax Withheld.—If you change these amounts, attach the first copy or Copy B of all additional or corrected Forms W-2 that you got since you filed your original return.

Line 14.—Enter the estimated tax payments you claimed on your return. If you filed Form 1040C, include the amount you paid as the balance due with the return.

Line 18.—Enter the amount you paid on the “Balance Due” reported on your original return. Also include any more tax that may have resulted if your original return was examined. Do not include payments of interest or penalties.

Line 20—Overpayment Shown on Original Return.—Enter the overpayment from your original return. On Form 1040A this is called the amount to be refunded. On Form 1040 it is called the amount overpaid. That amount must be considered in preparing Form 1040X since any refund you have not yet received from your original return will be refunded separately from any additional refund claimed on your Form 1040X. Also include in the amount on line 20 any additional overpayment of tax that may have resulted from an examination of your original return. Do not include any interest you received on any refund.

Lines 21 and 22—Caution: If line 21 results in a minus figure, add it to line 12, instead of subtracting. Enter the result on line 22.

Line 23—Refund.—If you are entitled to a larger refund than you claimed on your original return, show only the additional amount due you. This will be refunded separately from the amount claimed on your original return. See instruction for line 20.

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—Anchorage, AK 99501
Arizona—Phoenix, AZ 85004
Arkansas—Little Rock, AR 72201
California—Fresno, CA 93701
Colorado—Denver, CO 80201
Connecticut—New Haven, CT 06504
Delaware—Wilmington, DE 19899
District of Columbia—Washington, DC 20004
Florida—Tallahassee, FL 32399
Georgia—Atlanta, GA 30303
Hawaii—Honolulu, HI 96813
Idaho—Boise, ID 83720
Illinois—Chicago, IL 60604
Indiana—Indianapolis, IN 46202
Iowa—Des Moines, IA 50309
Kansas—Topeka, KS 66612
Kentucky—Frankfort, KY 40601
Louisiana—Baton Rouge, LA 70802
Maine—Portland, ME 04101
Maryland—Baltimore, MD 21201
Massachusetts—Boston, MA 02107
Michigan—Detroit, MI 48226
Minnesota—Saint Paul, MN 55101
Mississippi—Jackson, MS 39201
Missouri—Kansas City, MO 64101
Montana—Helena, MT 59601
Nebraska—Lincoln, NE 68507
Nevada—Las Vegas, NV 89101
New Hampshire—Concord, NH 03301
New Jersey—Trenton, NJ 08607
New Mexico—Santa Fe, NM 87501
New York—Albany, NY 12248
New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Hartsdale, NY 10530
All Other Counties—Albany, NY 12207
North Carolina—Raleigh, NC 27601
North Dakota—Bismarck, ND 58501
Ohio—Columbus, OH 43201
Oklahoma—Oklahoma City, OK 73101
Oregon—Portland, OR 97201
Pennsylvania—Philadelphia, PA 19103
Rhode Island—Providence, RI 02903
South Carolina—Columbia, SC 29201
South Dakota—Pierre, SD 57501
Tennessee—Nashville, TN 37243
Texas—Austin, TX 78701
Utah—Salt Lake City, UT 84150
Vermont—Montpelier, VT 05402
Virginia—Richmond, VA 23261
Washington—Seattle, WA 98101
West Virginia—Charleston, WV 25301
Wisconsin—Madison, WI 53703
Wyoming—Cheyenne, WY 82001

American Samoa—Tafuna, AS 96750
Guam—Governor’s Office of Revenue and Taxation, Guam 96910
Puerto Rico (or if excluding income under section 933)—San Juan, PR 00936
Virgin Islands:Non-permanent residents—St. Thomas, VI 00801
Virgin Islands:Permanent residents—Charlottesville, VA 22903

A.P.O. or F.P.O. address of:

Miami—Miami, FL 33101
New York—New York, NY 10001
San Francisco—San Francisco, CA 94188
Seattle—Seattle, WA 98101

Foreign country: U.S. citizens and those excluding income under section 911 or 931, or claiming deductions under section 913—Philippines, 9155