Instructions for Form 1040X
(Revised October 1982)

Amended 
U.S. Individual Income Tax Return

---

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form 1040X
Use Form 1040X to correct your income tax return, Form 1040, Form 1040A, or Form 1040EZ. Also use Form 1040X to claim a refund of individual income taxes. Please note that it often takes 2 to 3 months to process Form 1040X. We will figure the interest and will either include it in your refund or bill you for it. If you are changing your Federal return, you may also have to change your State return.

You should use Form 1045, Application for Tentative Refund, instead of Form 1040X in some cases. Use Form 1045 if:
• you are applying for a tentative refund resulting from a net operating loss or credit carryback or carryforward.
• less than one year has elapsed since the end of the year in which the loss or credit arose.

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 year you are amending that figure the corrected tax. The related schedules and forms may also help you.

Death of Taxpayer

If you are claiming a refund as surviving spouse filing a joint return with the decedent, write “deceased” and show the date of death in the name and address space of Form 1040X. Also write “Filing as surviving spouse” in the area where you sign the return. If someone else is the personal representative, he or she must also sign. No other form is needed to have the refund issued to you. However, all other filers requesting a refund due a decedent must file Form 1310, Statement of Person Claiming Refund Due a Decedent Taxpayer, to claim the refund.

When to File
File Form 1040X after you filed your original return. Generally, Form 1040X must be filed 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 1040X 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 which the tax due is the net operating loss or unused credit.

Preparer Information
If you fill 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 you have questions about whether a preparer is required to sign your return, please contact your preparer.

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 and Order Blanks 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.

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 any self-employment tax reported on line 11. For more information get Publication 536, Net Operating Losses and the At-Risk Limits.

Line-By-Line Instructions

Page 1
ABOVE YOUR NAME, ENTER THE CALENDAR YEAR OR FISCAL YEAR OF THE RETURN YOU ARE AMENDING.

Item C—Long status. If you are changing from some 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 amended your return. If your return is 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 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.

Note: 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. For 1979 and 1980 use line 22 of your Form 1040 or line 11 of your Form 1040A. For 1981, use line 10 of Form 1040A. For 1982 use line 22 of Form 1040, line 10 of Form 1040A, and line 3 of Form 1040EZ.

If you are correcting wages or other employment, attach a copy or copy B of all 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 expense, qualified business expenses, etc. For 1979 and 1980 use the amounts on lines 23–29 on Form 1040. For 1981 use lines 22–29. And for 1982, use lines 23–31. On Form 1040A for 1982 use line 11.

Line 4—Deductions.—For 1979, 1980, 1981, and 1982: Make an entry on this line only for the excess, if any, of your total itemized deductions over:
• $3,400 if you are married filing a joint return or qualifying widow(er) with dependent child,
• $2,300 if you are single or head of household,
• $1,700 if you are married filing a separate return.

If you do not itemize, enter zero. However, if for 1982 you claim a partial deduction for charitable contributions, enter the amount on this line.

If you made an entry on Schedule TC (Form 1040), Part II, line 4, for 1979 or 1980, or line 4 of the worksheet on page 12 of the Form 1040 instructions for 1981 or 1982, enter that amount on line 4. For 1982, add lines 4 and 5 instead of subtracting, and enter the result on line 5.

Caution: Some changes you make to income or deductions can cause other amounts to increase or decrease. For example, increasing your income will generally decrease the deduction you can take for medical expenses. However, it might increase the amount you can claim for charitable contributions or sales tax. You should refigure these items whenever you change your return.

Line 8—Tax.—Enter your income tax before subtracting any credits. Indicate on this line the method you use in column C to figure the tax. For example, if you use 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 only the additional taxes from Form 1040, Form 1042, Form 1052, Form 1053, Form 5544, and Form 5405. Also include any section 72 penalty tax. The forms and instructions for the right year will help you with line 8.

Line 9—Credits.—Enter your total credits. Exemptions, credit for the elderly, credit for child and dependent care expenses, or investment credit. For 1979, 1980, and 1981, use the credits reporta-
ble on lines 38 through 46 of Form 1040. For 1982 use lines 41–48 of Form 1040.

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 1979, 1980, and 1981, they were on lines 48 through 53. And for 1982 they were on lines 51–58.

On Form 1040A, use the amount from line 14b for 1979 or 1980, and the amount from line 15b for 1981. For 1982, use the amount on line 19b.

Lines 13–17.—Enter on the applicable lines your payments and credits. For 1979, 1980, and 1981, they were on lines 55 through 62 of Form 1040. For 1982 they were on lines 60 through 67.

On Form 1040A they were on lines 12b and 12c for 1979 and 1980. For 1981 use lines 13b and 13c, and for 1982 use lines 17b and 17c.

On Form 1040EZ they were on line 8 for 1982.

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” or “Amount You Owe” reported on your original return. Also include any additional 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 “amount to be refunded.” On Form 1040EZ it is called “amount of your refund.” On Form 1040 it is called “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 line on 25 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.

Page 2

Part I—Exemptions.—Complete lines 1 through 5 in all cases as they apply. Complete lines 6 and 7 only if you claim more exemptions.

In column A enter the number of exemptions claimed on your original return Form 1040, Form 1040A, or Form 1040EZ. 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 1982, this period expires on December 31, 1984.

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—Holtsville, NY 05501
New Mexico—Austin, TX 73301
New York
  New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtsville, NY 05501
  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
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
A.P.O. or F.P.O. address of:
  Miami—Atlanta, GA 31101
  New York—Holtsville, NY 05501
  San Francisco—Fresno, CA 93888
  Seattle—Ogden, UT 84201
Foreign country: U.S. citizens and those excluding income under section 911 or 931, claiming deductions under section 913, or claiming the housing deduction under section 911—Philadelphia, PA 19255