

# Instructions for Form 1040X

(Revised October 1984)

## Amended U.S. Individual Income Tax Return

### Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers 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

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 may use **Form 1045**, Application for Tentative Refund, instead of Form 1040X if:

- you are applying for a refund resulting from a net operating loss or credit carryback (other than a foreign tax credit carryback), AND
- 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 or Tax Rate Schedules for the right year to figure the corrected tax. The related schedules and forms may also help you.

### Death of Taxpayer

If you are filing a claim for refund for a deceased person, write "deceased" after the deceased's name and show the date of death in the name and address space of Form 1040X. Also write "DECEASED" across the top of Form 1040X.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased spouse, 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 who request a refund due a deceased taxpayer must file **Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund.

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

### When To File

File Form 1040X after you file 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, jobs credit carryback, WIN credit carryback (or for tax years beginning in 1984, general business credit carryback), or research credit carryback generally must be filed within 3 years after the due date of the return for the tax year of 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 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 to be filed with IRS.

Tax return preparers should be familiar with their responsibilities. They should see **Publication 1045**, Information and Order Blanks for Preparers of Federal Income Tax Returns, for more details.

### Net Operating Loss

Attach a computation of your net operating loss using Schedule A (Form 1045).

A refund based on a net operating loss should not include the refund of any self-employment tax reported on line 11 of Form 1040X. 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—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 net increase or net decrease for each line you are changing. Bracket all decreases. Explain each change on page 2, Part II, and attach any related schedule or form. For example, if you are amending your return to income average, 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.**—To figure this amount, add income from all sources, such as wages, interest, dividends, and net profit from business. On Form 1040, for 1981, use line 21. For 1982–1983, use line 22. For 1984, use line 23.

On Form 1040A, for 1981–1984, use line 10.

On Form 1040EZ, for 1982–1984, use line 3.

If you are correcting wages or other employee compensation, attach the first 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 the deduction for a married couple when both work, moving expense, or employee business expenses. On Form 1040, for 1981, use lines 22–29. For 1982 and 1983, use lines 23–30. For 1984, use lines 24–30. For 1983 and 1984, be sure to include as an adjustment to income any write-in adjustment. For more details, see your Form 1040 instructions.

On Form 1040A, for 1982, use line 11. For 1983 and 1984, use lines 11 and 12.

**Line 4—Deductions.**—If you itemize deductions on Schedule A (Form 1040), show on line 4 of Form 1040X the amount, if any, of your total itemized deductions that are more than the following amounts:

- \$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, 1983, or 1984, you claim a partial deduction for charitable contributions, enter the amount of that deduction on line 4 of Form 1040X.

If you made an entry on line 4 of the worksheet on page 12 of the Form 1040 instructions for 1981 and 1982, or page 13 for 1983 and 1984, enter the amount from line 4 of the worksheet on line 4 of Form 1040X. Add lines 3 and 4 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 may decrease your medical expense deduction. It also may increase the allowable deduction 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. Show on this line the method you use in column C to figure your 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 taxable income you reported on line 7, column C. Attach the appropriate schedules or forms. Include on line 8 any additional taxes from **Form 4970, Form 4972, and Form 5544**. Also, for 1981–1983, include any section 72 penalty tax on this line. For 1984, include any section 72 tax in the total for line 11 of Form 1040X. 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 and the permanently and totally disabled, and credit for child and dependent care expenses. **Note:** For tax years beginning in 1984, the order in which you apply your tax credits against your income tax changed. See your 1984 income tax instructions for specific details on how to apply the credits against the tax. On Form 1040, for 1981, use lines 38–46. For 1982, use lines 41–48. For 1983, use lines 41–47. For 1984, use lines 41–44, 47, and 48. For 1983 and 1984, be sure to include as a credit any write-in credit. For more details, see your Form 1040 instructions.

If you have a credit carryback, attach the form or schedule for the year in which the credit occurred. For example, if you amend your 1981 return to claim a credit carryback from 1984, attach to Form 1040X a copy of the credit form for 1984.

On Form 1040A, for 1981, use line 13a. For 1982, use line 17a. For 1983 and 1984, use lines 21a and 21b.

**Line 11—Other Taxes.**—Include other taxes, such as tax from recapture of investment credit, alternative minimum tax, self-employment tax, or advance earned income credit. On Form 1040, for 1981, use lines 48–53. For 1982, use lines 51–58. For 1983, use lines 50–55. For 1984, use lines 51–55. For 1983 and 1984, be sure to include any write-in tax. For more details, see your Form 1040 instructions.

On Form 1040A, use advance earned income credit (EIC) payments received only.

**Lines 13–17—Payments.**—Enter on the applicable lines your payments and credits. On Form 1040, for 1981, use lines 55–61. For 1982, use lines 60–66. For 1983 and 1984, use lines 57–63. Also, include the amount of any overpaid windfall profit tax on line 16 of Form 1040X and write on the line “Overpaid Windfall Profit Tax.”

On Form 1040A, for 1981, use lines 13b and 13c. For 1982, use lines 17b and 17c. For 1983 and 1984, use lines 24a and 24b.

On Form 1040EZ, for 1982–1984, use line 8.

**Line 13—Federal Income Tax Withheld, Excess Social Security Tax 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 and Form 1040EZ, it is called “amount to be refunded” or “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 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, column C, 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 the instruction for line 20.

## Page 2

**Part I—Exemptions.**—Complete lines 1 through 5 as they apply. Complete lines 6 and 7 only if you are claiming 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 changes 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 20 1/2 months after the original due date for filing the return. For the calendar year 1984, this period expires on December 31, 1986.

**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. Also, write “-2222” at the end of the five digit ZIP code listed below for your state; e.g., Ogden, UT 84201-2222.**

**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 00501  
**New Mexico**—Austin, TX 73301  
**New York**—

*New York City and Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, 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  
**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**—Bureau of Internal Revenue, Charlotte Amalie, St. Thomas, VI 00801  
**Foreign country: U.S. citizens and those filing Form 2555 or Form 4563, even if you have an A.P.O. or F.P.O. address**—Philadelphia, PA 19255  
**A.P.O. or F.P.O. address of:**  
Miami—Atlanta, GA 31101  
New York—Holtsville, NY 00501  
San Francisco—Fresno, CA 93888  
Seattle—Ogden, UT 84201