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 carried back, 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

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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.
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. Examine your 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 36–42. 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.


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.”


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 receive 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.

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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 05001
New Mexico — Austin, TX 73301
New York —
New York City and Counties of Nassau, Rockland, Suffolk and Westchester — Holtsville, NY 05001
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 05001
San Francisco — Fresno, CA 93888
Seattle — Ogden, UT 84201