Instructions for Form 1040X
(Revised October 1987)
Amended U.S. Individual Income Tax Return
(Section references are to the Internal Revenue Code.)

General Instructions

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 Form 1040, Form 1040A, or Form 1040EZ. Also use Form 1040X to file an injured spouse claim (explained below). Please note that it often takes 2 to 3 months to process Form 1040X. If you are changing your Federal return, you may also have to change your state return.

Filing Form 1045
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.

See the instructions for Form 1045 for more information about filing that form instead of Form 1040X.

Carryback Claims
You must attach copies of the following to Form 1040X if it is used as a carryback claim.
- Pages 1 and 2 of Form 1040 for the year of the loss or credit from which the carryback results.
- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit which contribute to the loss or credit carryback.
- Any form or schedule from which the carryback results (such as Form 4368 or Schedule C or F).
- The forms or schedules for items refugured in the carryback year (such as Form 6251 or Form 4368).

All information described above must be attached to your Form 1040X, if applicable, or your Form 1040X will be returned for the attachments.

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.
Preparer Information
If you fill in your own return, the Paid Preparer’s space should remain blank. If someone else 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 get Publication 1045, Information for Tax Practitioners, for more details.

Line-by-Line Instructions

Page 1

Above your name, enter the calendar year or fiscal year of the return you are amending.

Name and Social Security Number
If amending a joint return, list your names and social security numbers in the same order as shown on the original return.

If changing from a separate to joint return and your spouse did not file an original return, enter your name and social security number first.

P.O. Box
If your post office does not deliver mail to your street address, enter your P.O. box number instead of your street address.

Item d—Filing Status
If you are changing from separate returns to a joint return, both of you must sign Form 1040X. 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 changed or audited by IRS, enter the amounts as adjusted.

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 itemize deductions, attach Schedule A (Form 1040).

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 you are changing only credits or other taxes, skip lines 1–7 and start with line 8. If changing only payments, skip lines 1–7 and start with line 12.

Line 1
Figure this amount, add income from all sources, such as wages, taxable interest, dividends, and net profit from business. On Form 1040, for 1984–1986, use line 23. For 1987, use line 22.

On Form 1040A, use line 10.
On Form 1040EZ, 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
Enter all adjustments to income, such as, for 1984–1986, the deduction for a married couple when both work or moving expenses.
On Form 1040, for 1984–1986, use lines 24–30. For 1987, use lines 23–28. Be sure to include as an adjustment to income any write-in adjustment. For more details, see your Form 1040 instructions.


Line 4
If you itemize deductions on Schedule A (Form 1040), enter on line 4 the amount from Schedule A, line 26.

If amending your 1987 return and you do not itemize, enter on line 4 your standard deduction. On Form 1040, use line 33b. On Form 1040A, use line 14d. On Form 1040EZ, use line 4. For more details, see your 1987 instructions.

If amending your 1984, 1985, or 1986 return and you do not itemize, enter zero on line 4. However, if you claim a deduction for charitable contributions, enter the amount of the deduction on line 4 of Form 1040X.

Note: If you are amending your 1985 or 1986 Form 1040 or Form 1040A to claim the contribution deduction for nonitemizers, also complete the applicable lines on page 2 of Form 1040 or Form 1040A, whichever applies, and attach that page to Form 1040X.

If you made an entry on line 4 of the worksheet on page 13 of the Form 1040 instructions for 1984–1986, 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 deduction for medical expenses or, for 1987, your deduction for unreimbursed employee business expenses. It also may increase the allowable deduction for charitable contributions. You should refigure these items whenever you change your return.

Line 6
If you are changing your exemptions, complete the applicable lines in Part I on page 2 to figure the amounts to enter on line 6.

If you are not changing your exemptions, enter in columns A and C of line 6 the amount you claimed for exemptions on your original return. On Form 1040, for 1984–1986, use line 36. For 1987, use line 35.

On Form 1040EZ, use line 6.

Line 8
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, for 1987, you use Part IV of Schedule D (Form 1040), write “Sch. D.”

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, for 1984–1986, Form 5544. For 1984–1987, 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
Enter your total credits, such as the credit for the elderly or for the permanently and totally disabled, or credit for child and dependent care expenses. On Form 1040, for 1984 and 1985, use lines 41–44, 47, and 48. For 1986, use lines 41–43, 46, and 47. For 1987, use lines 40, 41, 44, and 45.

Include as a credit any write-in credit. For more details, see your Form 1040 instructions.


Line 11
Include other taxes, such as tax on recapture of investment credit, alternative minimum tax, self-employment tax, or advance earned income credit payments. On Form 1040, for 1984 and 1985, use lines 51–55. For 1986, use lines 50–54. For 1987, use lines 48–52. 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.

Lines 13–17
Enter on the applicable lines your payments and credits. On Form 1040, for 1984 and 1985, use lines 57–62. For 1986, use lines 56–62. For 1987, use lines 54–60. Also include the amount of any overpaid windfall profit tax on line 16 of Form 1040X and write on the dotted line “OWPT.”


On Form 1040EZ, use line 8.

Line 13
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 changed or examined. **Do not include payments of interest or penalties.**

Line 20
Enter the overpayment from your original return. On Form 1040A and 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. If your original return was changed or audited by IRS and, as a result of the change or audit, there was an additional overpayment of tax, also include that amount on line 20. **Do not include any interest you received on any refund.**

Lines 21–22
**Caution:** If line 21 is a minus figure, add it to line 12, column C, instead of subtracting. **Enter the result on line 22.**

Attach your check or money order for the full amount you owe. Make it payable to the “Internal Revenue Service.” Write your social security number and daytime phone number on it. Also write on your payment the year and type of return you are amending. For example, “1986 Form 1040.” We will figure the interest due and send you a bill.

Line 23
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 instructions for line 20). We will figure the interest and include it in your refund.

Page 2

**Part I—Exemptions**

If you are claiming more exemptions, complete lines 1–9, as they apply. If you are claiming fewer exemptions, complete lines 1–7.

In column A, enter the number of exemptions claimed on your original return. 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.

**Line 8**

If amending your 1987 return to claim an exemption for a dependent who was age 5 or over on December 31, 1987, you must enter his or her social security number. If you don’t or if the number entered is incorrect, you may have to pay a penalty. If your dependent does not have a social security number, see your 1987 Form 1040 instructions for line 6c or Form 1040A instructions for line 5c.

If claiming more than five additional dependents, show the information requested in columns (a) through (e) on an attached statement. When entering the total number of dependents in the boxes to the right of line 8, be sure to include these dependents.

If claiming a child under the special rules for children of divorced or separated parents, you must either attach Form 8332, or similar statement, OR check the box on line 9 for pre-1985 agreements if you have such an agreement that states you are entitled to claim the child as a dependent. For details, see your 1987 Form 1040 instructions for line 6c or Form 1040A instructions for line 5c.

**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 1987, this period ends on December 31, 1989.

**Note:** A “Yes” designation cannot be changed.