

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 3468 or Schedule C or F).
- The forms or schedules for items refigured in the carryback year (such as Form 6251 or Form 3468).

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.

Injured Spouse Claims

If you file a joint return and your spouse has not paid certain obligations (such as child and spousal support payments and Federal nontax debts such as student loans), all or part of any overpayment of tax shown on that joint return may be used to pay the past due amount. However, your portion of the joint overpayment may be refunded to you if:

- you are not obligated to pay the past due amount,
- you received and reported income (such as wages, taxable interest, etc.) on the joint return, **and**
- you made and reported payments (such as Federal income tax withheld from your wages or estimated tax payments) on the joint return.

If you meet **all** of the above conditions and you want your portion of the overpayment refunded to you, complete **Form 8379**, Injured Spouse Allocation, and Form 1040X through item **d**. Show the names and social security numbers in the same order as shown on the original return. Write **"INJURED SPOUSE"** at the top of Form 1040X and sign the form. You can file an injured spouse claim at the same time you file your Federal income tax return. If you do, attach Form 1040X and Form 8379 to the front of your Form 1040 or Form 1040A, whichever applies, below the name and address area.

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 at the top 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, unless you are filing an injured spouse claim. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. A Form 1040X based on a bad debt or worthless security must generally be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless (for more details, see section 6511).

A Form 1040X based on a net operating loss carryback, general business credit carryback, or, for tax years beginning before 1986, 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.

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.

If you are located in: **Use this address:**

▼	▼
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 39901
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtzville, NY 00501
Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255
Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Arkansas, Indiana, North Carolina, Tennessee, Virginia	Memphis, TN 37501
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
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: Nonpermanent residents	
Virgin Islands: Permanent residents	V.I. Bureau of Internal Revenue P.O. Box 3186 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

Miami—Atlanta, GA 39901
New York—Holtville, NY 00501
San Francisco—Fresno, CA 93888
Seattle—Ogden, UT 84201
A.P.O. or F.P.O.
address of:

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)**. If you need more space, show the required information on an attached statement.

Page 2

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 1–11 and start with line 12.*

Line 1

To 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.

On Form 1040A, for 1984–1986, use lines 11 and 12. For 1987, use lines 11a and 11b.

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 1040A, for 1984–1986, use line 18. For 1987, use line 16.

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.

On Form 1040A, for 1984–1986, use lines 21a and 21b. For 1987, use line 19.

Line 11

Include other taxes, such as tax from 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 57–63. 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 1040A, for 1984–1986, use lines 24a and 24b. For 1987, use lines 21a and 21b.

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.