Instructions for Form 1040X (Revised October 1990)
Amended U.S. Individual Income Tax Return

(Section references are to the Internal Revenue Code.)

General Instructions

Paperwork Reduction Act Notice
We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- **Recordkeeping**: 1 hr., 12 min.
- **Learning about the law or the form**: 20 min.
- **Preparing the form**: 1 hr., 11 min.
- **Copying, assembling, and sending the form to IRS**: 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FFP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0091), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see Where to File on page 2.

Purpose of Form

Use Form 1040X to correct Form 1040, Form 1040A, or Form 1040EZ. 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 and Schedules A and D (if applicable) for the year in which the loss or credit originated.
- 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 3800 or Schedule C or F).
- The forms or schedules for items figured in the carryback year (such as Form 6251, Form 3468, or Schedule A).

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

Note: If you filed a joint return (or a separate return) for some, but not all, of the years involved in figuring the loss or credit carryback, you may have to allocate your income, deductions, and credits. For details, get the publication that explains the type of carryback you are claiming. For example, get Pub. 536, Net Operating Losses, if you are claiming a net operating loss carryback, or Pub. 514, Foreign Tax Credit for Individuals, for a foreign tax credit carryback.

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 Pub. 536.

Other Claims

Attach to Form 1040X any schedule or form related to the item changed. For example, if you are amending your return to change amounts reported on Schedule D (Form 1040), attach the corrected Schedule D.

Injured Spouse Claim. Do not use Form 1040X to file an injured spouse claim. Instead, file only Form 8379, Injured Spouse Claim and Allocation.

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 Form 1040X for a deceased person, write "DECEASED," the deceased's name, and the date of death across the top of Form 1040X.

If you are filing Form 1040X as a surviving spouse filing a joint return with the deceased, 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.

Claiming a Refund for a Deceased Person. If you are claiming a refund as a surviving spouse filing a joint return with the deceased, file only Form 1040X to claim the refund. If you are a court-appointed representative, file Form 1040X AND attach a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund should file Form 1040X and attach Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer.

For more details, get Pub. 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 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, or a general business 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 live in: Use this address:

- Florida, Georgia, South Carolina: Atlanta, GA 39901
- New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester): Holtsvile, NY 00501
- New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont: Andover, MA 05501
- Illinois, Iowa, Minnesota, Missouri, Wisconsin: Kansas City, MO 64999
- Delaware, District of Columbia, Maryland, Pennsylvania, Virginia: Philadelphia, PA 19255
- Indiana, Kentucky, Michigan, Ohio, West Virginia: Cincinnati, OH 45599
- Kansas, New Mexico, Oklahoma, Texas: Austin, TX 73301
- Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee: Memphis, TN 37501

American Samoa: Philadelphia, PA 19255
Guam: 855 West Marine Dr. Agana, GU 96910
Puerto Rico (or excluding income under section 931): Philadelphia, PA 19255
Virgin Islands: Nonpermanent residents: Philadelphia, PA 19255
Virgin Islands: Permanent residents: Lockhart’s Gardens No. 1A Charlotte Amalie, St. Thomas, VI 00802
Foreign country: U.S. citizens and those filing Form 2555: Philadelphia, PA 19255
Form 4563: Philadelphia, PA 19255
All A.P.O. and F.P.O. addresses: Philadelphia, PA 19255

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 home and you have a P.O. box, enter your P.O. box number instead of your home address.

Foreign Address
If your address is outside of the United States or its possessions or territories, enter the information on the line for ‘City, town or post office, state, and ZIP code’ in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Line D—Filing Status
If you are changing from separate returns to a joint return, both of you must sign Form 1040X. Where a tax is 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. Show all decreases in parentheses. 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.

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 1987, use line 22. For 1988-1990, use line 23.
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 an IRA deduction or alimony paid. On Form 1040 for 1987, use lines 23-28. For 1988 and 1989, use lines 24-29. For 1990, use lines 24a-29. Be sure to include an adjustment to income any write-in adjustment. For more details, see your Form 1040 instructions.


Note: If you are amending your Form 1040 or Form 1040A to change the amount of your IRA deduction, write in Part II on page 2 of Form 1040X "IRA deduction" and the amount of the increase or decrease.

Line 4
If you itemize deductions on Schedule A (Form 1040), enter on line 4 your total itemized deductions. On Schedule A (Form 1040) for 1987-1989, use line 26. For 1990, use line 27.

Standard Deduction. If amending your return and you do not itemize, enter on line 4 your standard deduction. On Form 1040 for 1987, use line 33b. For 1988-1990, use line 34.


On Form 1040EZ for 1987 and 1988, use line 4. For 1989 and 1990, if you checked the ‘Yes’ box on Form 1040EZ, line 4, enter the amount from line 4 of Form 1040EZ on line 4 of Form 1040X. If you checked the ‘No’ box for 1989, enter $3,100 on line 4 of Form 1040X. If you checked the ‘No’ box for 1990, enter $3,250.

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 or your miscellaneous itemized deductions. It also may increase the allowable deduction for charitable contributions or the amount of social security benefits that is taxable. 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 1987, use line 35. For 1988–1990, use line 36.


On Form 1040EZ for 1987 and 1988, use line 6. For 1989 and 1990, enter 0 on line 6 if you checked the “Yes” box on Form 1040EZ, line 4. If you checked the “No” box for 1989, enter $2,000 on line 6 of Form 1040X. If you checked the “No” box for 1990, enter $2,050.

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 or Form 4972. 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 disabled, credit for child and dependent care expenses, or, for 1988–1990, credit for prior year minimum tax. On Form 1040 for 1987, use lines 40, 41, 44, and 45. For 1988–1990, use lines 41–45. Include as a credit any write-in credit. For more details, see your Form 1040 instructions.


Line 11
Include other taxes, such as tax from recapture of investment credit, alternative minimum tax, self-employment tax, advance earned income credit payments, or, for 1988–1990, recapture of low-income housing credit. On Form 1040 for 1987–1989, use lines 48–52. For 1990, use lines 48–53. 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 1987 and 1988, use lines 54–60. For 1989, use lines 56–62. For 1990, use lines 55–61. Also include any credit for overpaid windfall profit tax on line 16 of Form 1040X and write “OWPT” in the space to the left of line 16.

Page 2
Part I—Exemptions
If you are claiming more exemptions, complete lines 24–31, as they apply. If you are claiming fewer exemptions, complete lines 24–29.

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 correct number of exemptions you are claiming.

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 after 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 “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 1040 for 1987–1990, it is called “amount overpaid.” On Form 1040A and Form 1040EZ for 1987 and 1988, it is called “amount of your refund.” For 1989, it is called “refund.” For 1990, it is called “amount you overpaid” on Form 1040A; on Form 1040EZ it is called “refund.” 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 and 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 name, address, 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, “1989 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.

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 1990, this period ends on December 31, 1992.

Note: A “Yes” designation cannot be changed.