

# Instructions for Form 1040X

## (Revised November 1997)



Department of the Treasury  
Internal Revenue Service

### Amended U.S. Individual Income Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Purpose of Form

Use Form 1040X to correct **Forms 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1040PC, or 1040-T**. If you used TeleFile to file your original return and these instructions do not give you all the information you need to complete Form 1040X, you can call 1-800-829-1040 for help.

You may also use Form 1040X to:

- Make certain elections after the prescribed deadline (see Temporary Regulations sections 301.9100-1T through -3T for details), or
- Change amounts previously adjusted by the IRS. **Do not** include any interest or penalties on Form 1040X; they will be adjusted accordingly.

File a separate Form 1040X for each year you are amending. If you are changing your Federal return, you may also have to change your state return. Please note that it often takes 2 to 3 months to process Form 1040X.

**Filing Form 1045.** You may use **Form 1045**, Application for Tentative Refund, instead of Form 1040X to apply for a refund based on a net operating loss or general business credit carryback or a claim of right adjustment under section 1341(b)(1). But Form 1045 must be filed within 1 year after the end of the year in which the loss, credit, or claim of right adjustment arose. For more details, see the Instructions for Form 1045.

### 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. 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. To get prior year forms, schedules, and instructions, call 1-800-TAX-FORM (1-800-829-3676).

### When To File

File Form 1040X only after you have filed your original return. Generally, Form 1040X must be filed within 3 years after the date you filed the original return or within 2 years after the date you paid the

tax, whichever is later. A return filed early is considered filed on the due date.

A Form 1040X based on a bad debt or worthless security generally must 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 (including extensions) for the tax year of the net operating loss or unused credit.

### Where To File

Mail your return to the **Internal Revenue Service Center** for the place where you live.\*

If you live in:	Use this address:
Florida, Georgia, South Carolina	Atlanta, GA 39901
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
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, 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 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501

All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the Virgin Islands, Puerto Rico (or if excluding income under section 933), a foreign country (or if a dual-status alien): U.S. citizens and those filing Form 2555, 2555-EZ, or 4563  
Philadelphia, PA 19255

Guam: Department of Revenue and Taxation  
Permanent residents Government of Guam  
P.O. Box 23607  
GMF, GU 96921

Virgin Islands: V.I. Bureau of Internal Revenue  
Permanent residents 9601 Estate Thomas  
Charlotte Amalie  
St. Thomas, VI 00802

\* If Form 1040X includes a Form 1040NR or 1040NR-EZ, mail it to the Internal Revenue Service Center, Philadelphia, PA 19255, USA.

### Special Situations

**Note:** If amending your return to include any item relating to a tax shelter required to be registered, attach **Form 8271, Investor Reporting of Tax Shelter Registration Number**.

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

**Net operating loss (NOL).** Attach a computation of your NOL using **Schedule A (Form 1045)** and any carryover using **Schedule B (Form 1045)**. A refund based on an NOL should not include a refund of self-employment tax reported on Form 1040X, line 9. See **Pub. 536, Net Operating Losses**, for details.

**Carryback claims.** You must attach copies of the following if Form 1040X is used as a carryback claim.

- Both pages of Form 1040 and Schedules A and D, if applicable, for the year in which the loss or credit originated. Write "Attachment to Form 1040X—Copy Only—Do Not Process" at the top of these forms.

- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit that contributed to the loss or credit carryback.

- Any form or schedule from which the carryback results, such as Form 3800 or Schedule C or F.

(Continued on next page)

- Forms or schedules for items refigured in the carryback year such as Form 6251, Form 3468, or Schedule A.

**Your Form 1040X must have the appropriate forms and schedules attached or it will be returned for them.**

**Note:** If you filed a joint or separate return for some, but not all, of the years involved in figuring the loss or credit carryback, you may have to allocate income, deductions, and credits. For details, see the publication for the type of carryback you are claiming. For example, see **Pub. 536, Net Operating Losses**, or **Pub. 514, Foreign Tax Credit for Individuals**.

**Resident and nonresident aliens.** Use Form 1040X to amend **Form 1040NR** or **Form 1040NR-EZ**. Also, use Form 1040X if you should have filed Form 1040, 1040A, 1040EZ, or 1040-T instead of Form 1040NR or 1040NR-EZ, or vice versa. For details, see **Pub. 519, U.S. Tax Guide for Aliens**.

To amend Form 1040NR or 1040NR-EZ or to file the correct return, you must do the following:

- On Form 1040X, fill in your name, address, and identifying or social security number. Also, complete line B and Part II. Include in Part II an explanation of the changes or corrections made.
- Attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X. Write "Amended" across the top of the corrected return.

**Death of a taxpayer.** If filing Form 1040X for a deceased taxpayer, write "DECEASED," the deceased taxpayer's name, and the date of death across the top of Form 1040X.

If you are filing a joint return as a surviving spouse, 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 taxpayer.** If you are filing a joint return as a surviving spouse, you only need to file Form 1040X to claim the refund. If you are a court-appointed representative or any other person claiming the refund, file Form 1040X and attach **Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer**, and any other information required by its instructions.

For more details, see **Pub. 559, Survivors, Executors, and Administrators**.

## Paid Preparer

Generally, anyone you pay to prepare your return must sign it by hand in the space provided. Signature stamps or labels cannot be used. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign.

## Line Instructions

Above your name, enter the calendar year

or fiscal year of the return you are amending.

## Name, Address, and Social Security Number (SSN)

If amending a joint return, list your names and SSNs in the same order as shown on the original return. If changing from a separate to a joint return and your spouse did not file an original return, enter your name and SSN first.

**Foreign address.** Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Please **do not** abbreviate the country name.

## Line C

**Changing from separate to a joint return.** If you and your spouse are changing from separate returns to a joint return, enter in column A the amounts from your return as originally filed or as previously adjusted (either by you or the IRS). **Next**, combine the amounts from your spouse's return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, other taxes, etc., in determining the amounts to enter in column B. **Then**, read the instructions for column C on this page to figure the amounts to enter in that column.

Both of you must sign Form 1040X. If you are amending a return for a tax year beginning before July 31, 1996, and there is any tax due, it must be paid in full.

**Head of household.** If you are changing to the head of household filing status and the qualifying person is a child but not your dependent, write the child's name and "QND" in Part II of Form 1040X.

**Caution:** Generally, married people cannot file as head of household. But see **Pub. 501, Exemptions, Standard Deduction, and Filing Information**, for an exception.

## Columns A Through C

**Column A.** Enter the amounts from your original return. However, if you previously amended that return or it was changed by the IRS, enter the adjusted amounts.

**Column B.** Enter the net increase or decrease for each line you are changing. Show decreases in parentheses. Explain each change in Part II. If you need more space, attach a statement.

Also, attach any schedule or form relating to the change. For example, attach **Schedule A (Form 1040)** if you are amending Form 1040 to itemize deductions. **Do not** attach items unless required to do so.

**Column C.** Add the increase in column B to the amount in column A, or subtract the decrease in column B from column

A. For any item you do not change, enter the amount from column A in column C.

**Example.** Anna Arbor originally reported \$11,000 as her adjusted gross income on her 1996 Form 1040A. She received another Form W-2 for \$500 after she filed her return. Ms. Arbor completes line 1 of Form 1040X as follows.

	Col. A	Col. B	Col. C
Line 1	\$11,000	\$500	\$11,500

She would also report any additional Federal income tax withheld on line 11 in column B.

## Lines 1 Through 31

**TIP:** If only providing additional information and you are not changing amounts you originally reported, skip lines 1–31 and complete Part II and, if applicable, Part III.

If you are changing only credits or other taxes, start with line 6. If changing only payments, start with line 10.

### Line 1

Enter your adjusted gross income (AGI). On Form 1040, use line 31 (line 32 for 1997). On Form 1040A or Form 1040-T, use line 16. On Form 1040EZ, use line 4 (line 3 for 1994).

A change you make to your AGI can cause other amounts to increase or decrease. For example, increasing your AGI may:

- Decrease your miscellaneous itemized deductions or the credit for child and dependent care expenses, or
- Increase your allowable charitable contributions deduction or the taxable amount of social security benefits.

Changing your AGI may also affect your total itemized deductions or your deduction for exemptions. You should refigure these items and those listed above whenever you change your AGI.

**Correcting your wages or other employee compensation?** Attach the first copy or Copy B of all additional or corrected Forms W-2 you received after you filed your original return.

**Changing your IRA deduction?** In Part II of Form 1040X, write "IRA deduction" and the amount of the increase or decrease. If changing from a deductible to a nondeductible IRA contribution, also complete and attach **Form 8606, Nondeductible IRAs**.

**Effect on exemption deduction.** Use the **Deduction for Exemptions Worksheet** in the Form 1040 (or 1040-T) instructions for the year you are amending to figure the amount to enter on Form 1040X, line 4, and if applicable, line 29, if any of the following apply.

- You are amending your 1997 return and your AGI in column A or C is over \$181,800 (\$121,200 if single; \$151,500 if head of household; \$90,900 if married filing separately).
- You are amending your 1996 return and your AGI in column A or C is over

\$176,950 (\$117,950 if single; \$147,450 if head of household; \$88,475 if married filing separately).

- You are amending your 1995 return **and** your AGI in column A or C is over \$172,050 (\$114,700 if single; \$143,350 if head of household; \$86,025 if married filing separately).

- You are amending your 1994 return **and** your AGI in column A or C is over \$167,700 (\$111,800 if single; \$139,750 if head of household; \$83,850 if married filing separately).

## Line 2

**Itemized deductions.** If you itemize, enter your total itemized deductions on line 2. On **Schedule A (Form 1040)**, use line 28 (line 29 for 1994). On **Section B (Form 1040-T)**, use line t.

**Standard deduction.** If you **do not** itemize, enter on line 2 your standard deduction. On Form 1040, use line 34 (line 35 for 1997). On Form 1040A, use line 19. On Form 1040-T, use line 20.

On Form 1040EZ, if you checked the “**Yes**” box on line 5 (line 4 for 1994), enter the amount from line E of the worksheet (on the back of Form 1040EZ) on line 2 of Form 1040X. If you checked the “**No**” box, enter on line 2 of Form 1040X the amount listed below for the tax year you are amending.

Tax Year	Amount
1997	\$4,150 (\$6,900 if married filing jointly)
1996	4,000 (6,700 if married filing jointly)
1995	3,900 (6,550 if married filing jointly)
1994	3,800 (6,350 if married filing jointly)

If you used TeleFile to file your original return and you (or your spouse if amending your 1996 or 1997 return) could be claimed as a dependent on someone else's return, **first** get Form 1040EZ for the year you are amending. **Next**, complete the worksheet on the back of the form. **Then**, enter the amount from line E of that worksheet on line 2 of Form 1040X. If no one could claim you (or your spouse if amending your 1996 or 1997 return) as a dependent, enter on line 2 of Form 1040X the amount listed above for the tax year you are amending.

## Line 4

If you are changing the number of exemptions claimed, complete the applicable lines in Part I of the form to figure the amounts to enter on line 4. Otherwise, enter in both columns A and C the amount you originally claimed for exemptions. On Form 1040, use line 36 (line 37 for 1997). On Form 1040-T, use line 24. But if changes to your AGI affect your deduction for exemptions (see the line 1 instructions), enter the net change in column B and the correct amount in column C.

On Form 1040A, use line 21.

On Form 1040EZ, if you checked the “**Yes**” box on line 5 (line 4 for 1994), enter zero on line 4 of Form 1040X. But if your filing status was married filing jointly, enter on line 4 of Form 1040X the amount from line F of the worksheet on the back of Form 1040EZ. If you checked the “**No**” box, enter on line 4 of Form 1040X the amount listed next for the tax year you are amending.

Tax Year	Amount
1997	\$2,650 (\$5,300 if married filing jointly)
1996	2,550 (5,100 if married filing jointly)
1995	2,500 (5,000 if married filing jointly)
1994	2,450 (4,900 if married filing jointly)

If you used TeleFile to file your original return and someone could claim you as a dependent, enter zero on line 4 of Form 1040X. If no one could claim you as a dependent, enter on line 4 of Form 1040X the amount listed above for the tax year you are amending. **But** if you are amending your 1996 or 1997 return and you were married, first get Form 1040EZ for the year you are amending and complete the worksheet on the back of the form. Then, enter the amount from line F of that worksheet on line 4 of Form 1040X.

## Line 6

Enter your income tax before subtracting any credits. Figure the tax on the taxable income reported on line 5, column C. Attach the appropriate schedule or form(s). Include on line 6 any additional taxes from **Form 4972**, Tax on Lump-Sum Distributions, and, for 1994 and 1995, **Form 4970**, Tax on Accumulation Distribution of Trusts.

Indicate the method you used to figure the tax shown in column C. For example, if you used the Tax Rate Schedules, write “TRS.” If, for 1997, you used Part IV of **Schedule D (Form 1040)**, write “Sch. D.”

## Line 7

Enter your total credits, such as the credit for the elderly or the disabled, credit for child and dependent care expenses, or credit for prior year minimum tax. For 1997, also include the adoption credit. Do not include credits from **Forms 4136** and **2439**. Instead, use line 14.

On Form 1040, use lines 41–44 for 1994 and 1995; lines 39–42 for 1996; lines 40–44 for 1997. Be sure to include any write-in credit. On Form 1040A, use lines 24a and 24b (24a–24c for 1997). On Form 1040-T, use line 27.

## Line 9

Include other taxes, such as alternative minimum tax, self-employment tax, tax on early distributions from qualified retirement plans and (for 1997) medical savings accounts, and advance earned income credit payments. Also, include any recapture taxes, such as recapture of

investment credit or low-income housing credit, and, for 1996 and 1997, tax from Form 4970. For 1995–1997, also include household employment taxes. If you are changing these taxes, attach **Schedule H (Form 1040)** and enter in Part II of Form 1040X the date the error was discovered.

On Form 1040, use lines 47–52 for 1994 and 1997; lines 47–53 for 1995; lines 45–50 for 1996. Be sure to include any write-in tax.

On Form 1040A, use lines 26 and 27 (line 26 for 1994). Be sure to include any write-in tax. On Form 1040-T, use the amount on line 31 minus the amount on line 28.

## Lines 11 Through 16

Enter on the applicable lines your payments and credits. On Form 1040, use lines 54–59 for 1994; lines 55–60 for 1995; lines 52–57 for 1996; lines 54–56a and 57–59 for 1997.

On Form 1040A, use lines 29a–29c (lines 28a–28c for 1994). Be sure to include any write-in payment. On Form 1040-T, use lines 32–36.

On Form 1040EZ, use lines 6 and 7 for 1994; lines 7 and 8 for 1995 and 1996; lines 7 and 8a for 1997. Be sure to include any write-in payment.

**Line 11.** If you are changing these amounts, attach to the front of Form 1040X the first copy or Copy B of all additional or corrected Forms W-2 or 1099-R you received after you filed your original return. Enter in column B any additional amounts shown on these forms as “Federal income tax withheld.”

**Line 12.** Enter the estimated tax payments you claimed on your original return. If you filed **Form 1040-C**, U.S. Departing Alien Income Tax Return, include the amount you paid as the balance due with that return.

**Line 13.** If you are amending your return to claim the earned income credit, enter the type and amount of any nontaxable earned income in Part II of Form 1040X. Also, attach **Schedule EIC (Form 1040A or 1040)** if you have a qualifying child.

**Line 14.** If you are amending your return to claim a credit on this line, attach **Form 4136**, Credit for Federal Tax Paid on Fuels, and/or Copy B of **Form 2439**, Notice to Shareholder of Undistributed Long-Term Capital Gains.

**Line 16.** Enter the amount of tax you paid from the “Amount You Owe” line 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 18

Enter the overpayment from your original return. You must consider that amount because an additional refund you claim on Form 1040X will be sent separately from any refund you have not yet received from your original return.

On Form 1040, use line 61 for 1994 and 1997; line 62 for 1995; line 59 for 1996. On Form 1040-T, use line 38.

On Form 1040A, use line 30 (line 29 for 1994).

On Form 1040EZ, use line 10 for 1994; line 11 for 1995; line 11a for 1996 and 1997.

If your original return was changed or audited by the IRS and the result was an additional overpayment of tax, also include that amount on line 18. **Do not** include interest you received on any refund.

### Lines 19 and 20

If line 19 is negative, treat it as a positive amount and add it to the amount on line 10, column C. Enter the result on line 20. This is the amount you owe.

Send Form 1040X with a check or money order for the full amount payable to the "Internal Revenue Service" (not "IRS"). **Do not send cash.** On your payment, write your name, address, daytime phone number, and SSN. Also, write the tax year and type of return you are amending (for example, "1996 Form 1040"). We will figure the interest due and send you a bill.

**Installment payments.** If you cannot pay the full amount shown on line 20, you may ask to make monthly installment payments. See **Form 9465**, Installment Agreement Request, for more information. But if you and your spouse are changing from separate returns to a joint return for a tax year beginning before July 31, 1996, you cannot request an installment agreement.

### Lines 22 and 23

The refund amount on line 22 will be sent separately from any refund you claimed on your original return (see the instructions for line 18). We will figure the interest and include it in your refund.

Enter on line 23 the amount, if any, from line 21 you want applied to your estimated tax for next year. Also, enter that tax year. No interest will be paid on this amount. You cannot change the election to apply part or all of the overpayment on line 21 to next year's estimated tax.

### Line 29

You may have to use the **Deduction for Exemptions Worksheet** in the Form 1040 (or 1040-T) instructions to figure the

amount to enter on line 29. To find out if you do, see **Effect on exemption deduction** on page 2. If you do not have to use that worksheet, multiply the applicable dollar amount on line 29 by the number of exemptions on line 28.

### Line 30

If you are adding more than five dependents, attach a statement with the required information.

**Column (b).** You must enter each dependent's social security number (SSN) unless he or she **does not** have an SSN and **either 1 or 2** applies.

1. Your dependent was born in:

- 1994 and you are amending your 1994 return. Enter "1994" in column (b).
- November or December 1995 and you are amending your 1995 return. Enter "11/95" or "12/95" in column (b).
- December 1996 and you are amending your 1996 return. Enter "12/96" in column (b).

2. Your dependent was born and died in 1996 or 1997 and you are amending your return for the year he or she died. Enter "DIED" in column (b). For 1997, also attach a copy of the dependent's birth certificate.

For 1996 and 1997, if you do not enter a required SSN or if the number is incorrect, we may disallow that person as a dependent at the time we process your return. For 1994 and 1995, your refund will be delayed and you may have to pay a \$50 penalty.

**Note:** For details on how to get an SSN, see the 1997 Form 1040 or Form 1040A instructions.

**Children who did not live with you due to divorce or separation.** If you are claiming a child who did not live with you under the rules for children of divorced or separated parents, attach **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. But see **Exception** on this page. If your divorce decree or separation agreement went into effect after 1984 and it states you can claim the child as your dependent without regard to any condition such as payment of support, you may attach a copy of the following pages from the decree or agreement instead.

1. Cover page (put the other parent's SSN on that page), and
2. The page that states you can claim the child as your dependent, and

3. Signature page with the other parent's signature and date of agreement.

For more details, see **Pub. 501**.

**Exception.** You do not have to attach Form 8332 or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent. If this exception applies to you and you are amending your 1994 or 1995 return, **check the box on line 31**.

### Part III—Presidential Election Campaign Fund

You may use Form 1040X to have \$3 go to the fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For calendar year 1997, this period ends on December 31, 1999. A **"Yes"** designation cannot be changed.

**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 the 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

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**, 26 min.; **Preparing the form**, 1 hr., 7 min.; and **Copying, assembling, and sending the form to the IRS**, 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on page 1.