

STEP 1 Amended Iowa Individual Income Tax Return

A. Your first name/middle initial Last name Social Security Number
B. Spouse's first name/middle initial Last name Social Security Number

Current Mailing address (number and street or PO Box): Residence on 12/31 of year being amended Your occupation For Calendar Year
City, town or post office, state, ZIP code County No: Spouse's occupation

STEP 2 Filing Status: Mark correct status.

1 Single: Were you claimed as a dependent on another person's Iowa return for the year being amended? YES NO
2 Married filing a joint return.
3 Married filing separately on this combined return. Spouse use column B.
4 Married filing separate returns. Spouse's name: SSN: Income: \$
5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number here.
6 Qualifying widow(er) with dependent child. Name: SSN:

Reason for Amendment:
Net Operating Loss
Federal Audit
Protective Claim
Other
Provide detailed explanation on back.

STEP 3 Corrected Exemptions

YOU (and spouse IF filing jointly)

Personal Credit: Enter 1 or Enter 2 if filing joint or head of household
Enter 1 for each spouse who is 65 or older and/or 1 for each spouse who is blind
Dependents: Enter 1 for each dependent
Enter first names of dependents here: TOTAL \$

SPOUSE (IF filing status 3)

Personal Credit: Enter 1
Enter 1 if 65 or older and/or 1 if blind
Dependents: Enter 1 for each dependent
Enter first names of dependents here: TOTAL \$

STEP 4 Corrected Taxable Income

Table with 3 columns: Description, B. Spouse/Status 3, A. You or Joint. Rows include Gross Income, Adjustments to Income, Net Income, Addition for Federal Taxes, Total, Deduction for Federal Taxes, Balance, Deduction: Itemized / Standard, Taxable Income.

STEP 5 Figure Your Tax and Credits

Table with 3 columns: Description, B. Spouse/Status 3, A. You or Joint. Rows include Tax or Alternative Tax, Iowa Lump Sum/Minimum Tax, Total Tax, Total of Exemption Credits, Balance, Credit for Nonresident or Part-Year Resident, Other Iowa Credits, Balance, School District Surtax/Emergency Medical Services Surtax, Contributions from Original Return, Total Tax.

STEP 6 Refund or Amount You Owe

Table with 3 columns: Description, B. Spouse/Status 3, A. You or Joint. Rows include Total (add columns A & B, line 21, and enter here), Total credits B & A from Step 9 of the IA 1040, Tax amount previously paid, Total credits and payments, Overpayment shown on previous filing, Subtract line 26 from line 25, REFUND amount, AMOUNT OF TAX YOU OWE, Penalty and Interest, TOTAL AMOUNT NOW DUE.

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return and attachments, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature Date Preparer's Signature Date
Spouse's Signature Date Address Phone
Daytime Telephone Number ID#

Explanation of Changes to Income, Deductions, and Credits

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Please attach applicable schedules. Please indicate how the change in income, deductions, or credits are allocated between spouses.

Credit Carryforward

If you are amending prior to the end of the year for which this return came due and wish to change your credit carryforward (estimated tax), please fill in these line items.

Calculated Overpayment: 1) _____
Elected Carryforward Amount for You (A) _____
Spouse (B) _____
Total Carryforward 2) _____
Subtract line 2 from line 1 and enter on line 28 = _____

NOTE: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Mail return to:

Iowa Income Tax Processing
Iowa Department of Revenue and Finance
Hoover State Office Building
Des Moines IA 50319-0120.

DO YOU OWE ADDITIONAL TAX?

You have three options to pay!

- 1. Payment transfer from your bank account:** On the IDRFB Web site you will enter your bank account information, the date you would like the payment transferred, and information that identifies the payment type. We will send you a reminder e-mail 10 days before the payment is scheduled to be made from your account. And to follow up, a confirmation e-mail will be sent to let you know we received your payment.
- 2. Pay by credit card online:** On the IDRFB Web site you will enter your credit card information and identify the type of payment. Please note that a service charge will apply to this option.
- 3. Mail your payment** with voucher IA 1040V to Iowa Department of Revenue and Finance, Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187.

FINAL CHECKLIST

Before you mail this return, make sure you have:

- Rechecked your math!
- Provided an explanation of the change.
- Computed interest and any applicable penalty on additional tax due.
- Signed your return.
- Verified your Social Security Number(s)
- Made your payment, if required.
- Please do not send cash by mail.

IA1040X INSTRUCTIONS

Should you have any questions, please contact Taxpayer Services at (515)281-3114 or 1-800-367-3388 (Iowa, Omaha, Rock Island-Moline). E-mail: idrf@idrf.state.ia.us.

Tax Year: Enter the calendar year or fiscal year of the return you are amending.

Reason for Amendment: Identify the reason for amendment by checking the appropriate box. Please provide a detailed explanation on the back of the IA1040X.

Identification: Enter all **current** information. Enter your county number, school district number, school district **name** and occupation from your **original return** in the appropriate place.

Filing Status: Enter the correct filing status for this amended return.

Exemption Credits: Enter the correct credits for this amended return. For years beginning on or after 1/1/95, enter \$40 per dependent. For years beginning on or after 1/1/98, enter \$40 for each personal exemption.

Return Calculations: Enter the correct amounts in the appropriate line items. These entries can be referenced to certain lines on the original return by use of the Line Number Reference Table and the line instructions below. Tax rate schedules are provided on page 2 of these instructions and must be used in calculating the tax due on line 10 of the IA1040X. Do not use the tax tables in the IA1040 or IA1040A instructions.

Preparer's ID#: Enter SSN, PTIN, or FEIN.

LINE NUMBER REFERENCE TABLE

IA 1040X Line #.. Description	IA 1040 Long Form	IA 1040A Short Form	
	96 - 02	96	97 - 02
1 Gross Income	15	-	-
2 Adjustments To Income	25	-	-
3 Net Income	26	4	4
4 Federal Tax Additions	29	5	5
6 Federal Tax Deductions	34	7	7
8 Itemized/Standard Deductions	41	-	-
9 Taxable Income	42	8	8
10 Tax (table or schedule)	43	9	9
11 Lump Sum/Minimum Tax	44/45	-	-
13 Exemption/EIC/Tuition	47/48/49	10/11	10/11
15 Non/Part-year Res Credit	52	-	-
17 Other IA Credits	54	-	-
19 School/EMS Surtax	56	14	14
20 Contributions	59	15-16	15-17
23 Total Credits	67	18	19

SPECIFIC LINE INSTRUCTIONS

Line 1 - Gross Income: If you are correcting wages or other employee compensation, attach all additional and corrected W-2s that you received after you filed your original return.

Line 8 - Deduction: Enter your itemized or standard deduction amount on line 8 even if you are amending the IA1040A Short Form. Itemized deductions for married separate filers (Status 3 or 4) must be prorated between spouses as each spouse's net income relates to the total net income.

For **1999**, the standard deduction is:

Status 1, \$1,460; Status 3 or 4, \$1,460 per spouse; Status 2, 5, or 6, \$3,590.

For **2000**, the standard deduction is:

Status 1, \$1,470; Status 3 or 4, \$1,470 per spouse; Status 2, 5, or 6, \$3,630.

For **2001**, the standard deduction is:

Status 1, \$1,500; Status 3 or 4, \$1,500 per spouse; Status 2, 5, or 6, \$3,700.

For **2002**, the standard deduction is:

Status 1, \$1,540; Status 3 or 4, \$1,540 per spouse; Status 2, 5, or 6, \$3,780.

Line 13 - Exemption Credits/Earned Income Credit/Tuition & Textbook Credit: These credits need to be totaled and entered on this line.

Line 15 - Non/Part-year Resident Credit: Enter the correct non-/part-year resident credit on this line and attach form IA126.

Line 17 - Other Iowa Credits: Enter the total of the New Jobs Credit, Minimum Tax, Carryforward Credit, Franchise Tax Credit, S Corp. Credit, Investment Credit and Enterprise Credit. Please attach schedule or explanation if a credit amount is changed from the original filing.

Line 19 - School District/EMS Surtaxes: Enter the correct school district/EMS surtax based on where you resided on 12/31 for the tax year you are amending.

Line 20 - Contributions from Original Return: Enter the amount of contributions claimed on the original return in Column A of the IA1040X. These cannot be changed from the original filing.

Line 23 - Total Credits: Enter the total of Iowa tax withheld, estimate/voucher payments, out-of-state tax credit, motor vehicle fuel tax credit, child and dependent care credit, claim of right credit, assistive device credit and research activities credit. Please attach the appropriate schedule(s) if a credit is changing from the original filing.

Line 24 - Tax Amount Previously Paid: Show the amount you paid with the filing of the original return plus any additional tax paid for this tax period after the filing of the return. Do not include any penalty, interest, or 2210 penalty you may have paid.

Line 26 - Overpayment: Enter the amount of overpayment as shown from your original return. Do not include any interest you may have received on your refund.

Line 28 - Refund: Enter the amount of the overpayment you want refunded to you. Do not include the portion of the overpayment you want credited to next year's estimate payments. If you are amending a return in the same calendar year in which the return became due and wish to credit all or a portion of the overpayment to next year's estimates, complete the credit carryforward section on page 2 of the IA1040X form.

Line 30 - Penalty and Interest: Enter the amount of penalty and interest on the appropriate lines. If this amendment is filed prior to any contact by the department and the tax shown to be due on this amended return is paid, then penalty will not be assessed. However, additional interest will be due.

If you amend a return after being contacted by the department and have failed to pay at least 90% of the current tax on or before the original due date of the year being amended, then penalty in addition to interest is due. For tax years 1991 and after, a 5% penalty is due if the original return was timely filed and the 90% test is not met. A 10% penalty is due if the original return is not filed timely.

Interest is always due on the additional tax as computed on line 29. Interest is added to the unpaid tax at a rate prescribed by law from the due date of the return until payment is received. Interest cannot be waived under any circumstances. Refer to the table on page 2 to calculate interest due on unpaid tax. This table is for payments made in 2003 only.

Explanation of Changes to Income, Deductions, and Credits Please provide a detailed explanation of the changes on the reverse side of the IA1040X. Please attach a copy of any supporting schedules or worksheets to substantiate the changes.

TAX RATE SCHEDULES

1999 TAX RATE SCHEDULE						2000 TAX RATE SCHEDULE											
Amount on line 9						Amount on line 9											
Over	But not Over	Tax Rate	plus	Of excess over	Tax Rate	Over	But not Over	Tax Rate	plus	Of excess over	Tax Rate	Over	But not Over	Tax Rate	plus	Of excess over	
\$ 0	\$ 1,148	\$ 0.00	plus	.36%	\$ 0	\$ 0	\$ 1,162	\$ 0.00	plus	.36%	\$ 0	\$ 0	\$ 1,162	\$ 0.00	plus	.36%	\$ 0
1,148	2,296	4.13	plus	.72%	1,148	1,162	2,324	4.18	plus	.72%	1,162	1,162	2,324	4.18	plus	.72%	1,162
2,296	4,592	12.40	plus	2.43%	2,296	2,324	4,648	12.55	plus	2.43%	2,324	2,324	4,648	12.55	plus	2.43%	2,324
4,592	10,332	68.19	plus	4.50%	4,592	4,648	10,458	69.02	plus	4.50%	4,648	4,648	10,458	69.02	plus	4.50%	4,648
10,332	17,220	326.49	plus	6.12%	10,332	10,458	17,430	330.47	plus	6.12%	10,458	10,458	17,430	330.47	plus	6.12%	10,458
17,220	22,960	748.04	plus	6.48%	17,220	17,430	23,240	757.16	plus	6.48%	17,430	17,430	23,240	757.16	plus	6.48%	17,430
22,960	34,440	1,119.99	plus	6.80%	22,960	23,240	34,860	1,133.65	plus	6.80%	23,240	23,240	34,860	1,133.65	plus	6.80%	23,240
34,440	51,660	1,900.63	plus	7.92%	34,440	34,860	52,290	1,923.81	plus	7.92%	34,860	34,860	52,290	1,923.81	plus	7.92%	34,860
51,660	over	3,264.45	plus	8.98%	51,660	52,290	over	3,304.27	plus	8.98%	52,290	52,290	over	3,304.27	plus	8.98%	52,290

2001 TAX RATE SCHEDULE						2002 TAX RATE SCHEDULE											
Amount on line 9						Amount on line 9											
Over	But not Over	Tax Rate	plus	Of excess over	Tax Rate	Over	But not Over	Tax Rate	plus	Of excess over	Tax Rate	Over	But not Over	Tax Rate	plus	Of excess over	
\$ 0	\$ 1,185	\$ 0.00	plus	.36%	\$ 0	\$ 0	\$ 1,211	\$ 0.00	plus	.36%	\$ 0	\$ 0	\$ 1,211	\$ 0.00	plus	.36%	\$ 0
1,185	2,370	4.27	plus	.72%	1,185	1,211	2,422	4.36	plus	.72%	1,211	1,211	2,422	4.36	plus	.72%	1,211
2,370	4,740	12.80	plus	2.43%	2,370	2,422	4,844	13.08	plus	2.43%	2,422	2,422	4,844	13.08	plus	2.43%	2,422
4,740	10,665	70.39	plus	4.50%	4,740	4,844	10,899	71.93	plus	4.50%	4,844	4,844	10,899	71.93	plus	4.50%	4,844
10,665	17,775	337.02	plus	6.12%	10,665	10,899	18,165	344.41	plus	6.12%	10,899	10,899	18,165	344.41	plus	6.12%	10,899
17,775	23,700	772.15	plus	6.48%	17,775	18,165	24,220	789.09	plus	6.48%	18,165	18,165	24,220	789.09	plus	6.48%	18,165
23,700	35,550	1,156.09	plus	6.80%	23,700	24,220	36,330	1,181.45	plus	6.80%	24,220	24,220	36,330	1,181.45	plus	6.80%	24,220
35,550	53,325	1,961.89	plus	7.92%	35,550	36,330	54,495	2,004.93	plus	7.92%	36,330	36,330	54,495	2,004.93	plus	7.92%	36,330
53,325	over	3,369.67	plus	8.98%	53,325	54,495	over	3,443.60	plus	8.98%	54,495	54,495	over	3,443.60	plus	8.98%	54,495

Example: Taxable income on line 9 of the 1040X for tax year 2001 is \$32,500. Using the 2001 tax rate schedule, this amount is over \$23,700 but not over \$35,550. The tax is \$1,156.09 plus 6.8% of \$8,800 (\$32,500 minus \$23,700).	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">6.80% of \$8,800 =</td> <td style="text-align: right;">\$ 598.40</td> </tr> <tr> <td style="padding-right: 10px;">plus</td> <td style="text-align: right;"><u>1,156.09</u></td> </tr> <tr> <td style="padding-right: 10px;">tax</td> <td style="text-align: right;">\$1,754.49</td> </tr> </table>	6.80% of \$8,800 =	\$ 598.40	plus	<u>1,156.09</u>	tax	\$1,754.49
6.80% of \$8,800 =	\$ 598.40						
plus	<u>1,156.09</u>						
tax	\$1,754.49						

TAX INTEREST RATE CHART

If there is additional tax due on line 29, interest on the unpaid tax is to be computed using the table below. To find the applicable rate, find the tax year for which you are amending your return in the left hand column. Then go to the right until you reach the column for the month in 2002 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2002					0.6	1.2	1.8	2.4	3	3.6	4.2	4.8
2001	7.0	7.6	8.2	8.8	9.4	10.0	10.6	11.2	11.8	12.4	13.0	13.6
2000	17.4	18.0	18.6	19.2	19.8	20.4	21.0	21.6	22.2	22.8	23.4	24.0
1999	27.4	28.0	28.6	29.2	29.8	30.4	31.0	31.6	32.2	32.8	33.4	34.0
1998	37.0	37.6	38.2	38.8	39.4	40.0	40.6	41.2	41.8	42.4	43.0	43.6
1997	46.6	47.2	47.8	48.4	49.0	49.6	50.2	50.8	51.4	52.0	52.6	53.2
1996	56.2	56.8	57.4	58.0	58.6	59.2	59.8	60.4	61.0	61.6	62.2	62.8
1995	66.6	67.2	67.8	68.4	69.0	69.6	70.2	70.8	71.4	72.0	72.6	73.2
1994	76.6	77.2	77.8	78.4	79.0	79.6	80.2	80.8	81.4	82.0	82.6	83.2
1993	85.4	86.0	86.6	87.2	87.8	88.4	89.0	89.6	90.2	90.8	91.4	92.0
1992	94.6	95.2	95.8	96.4	97.0	97.6	98.2	98.8	99.4	100.0	100.6	101.2
1991	105.0	105.6	106.2	106.8	107.4	108.0	108.6	109.2	109.8	110.4	111.0	111.6
1990	116.6	117.2	117.8	118.4	119.0	119.6	120.2	120.8	121.4	122.0	122.6	123.2
1989	127.8	128.4	129.0	129.6	130.2	130.8	131.4	132.0	132.6	133.2	133.8	134.4
1988	137.8	138.4	139.0	139.6	140.2	140.8	141.4	142.0	142.6	143.2	143.8	144.4
1987	146.6	147.2	147.8	148.4	149.0	149.6	150.2	150.8	151.4	152.0	152.6	153.2
1986	155.8	156.4	157.0	157.6	158.2	158.8	159.4	160.0	160.6	161.2	161.8	162.4

Example: There is additional tax due of \$500 on line 29 of the 1040X in which a 2002 return is being amended. The 1040X is being filed in August 2003 resulting in an interest rate of 2.4%. The computed interest is equal to: \$500 X 2.4% = \$12.00.