

STEP 1

Amended Iowa Individual Income Tax Return

A. Your last name	Your first name/middle initial	Social Security Number ●
B. Spouse's last name	Spouse's first name/middle initial	Social Security Number ●
Current Mailing address (number and street or PO Box):		Residence on 12/31 of year being amended
City, State, ZIP		County No: ● Sch. Dist. No: ●
		<input type="checkbox"/> Check this box if you or your spouse were 65 or older at the end of the tax year.
		For Calendar Year ●

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? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Reason for Amendment: <input type="checkbox"/> Net Operating Loss <input type="checkbox"/> Federal Audit <input type="checkbox"/> Protective Claim <input type="checkbox"/> Other Provide detailed explanation on back.
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: Net 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:	

STEP 3 Corrected Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 ▲		X \$ 40 = \$ ▲	X \$ 40 = \$ ▲
b. Enter 1 for each person who is 65 or older and/or 1 for each person who is blind ▲		X \$ 20 = \$ ▲	X \$ 20 = \$ ▲
c. Dependents: Enter 1 for each dependent ▲		X \$ 40 = \$ ▲	X \$ 40 = \$ ▲
d. Enter first names of dependents here: _____		e. TOTAL \$ _____	TOTAL \$ _____

STEP 4

Corrected Taxable Income		B. Spouse/Status 3	A. You or Joint
1. Gross Income	1.	.00 ▲	.00
2. Adjustments to Income	2.	.00 ▲	.00
3. Net Income. Subtract line 2 from line 1.	3.	.00 ▲	.00
4. Addition for Federal Taxes	4.	.00 ▲	.00
5. Total. Add lines 3 and 4.	5.	.00	.00
6. Deduction for Federal Taxes	6.	.00 ▲	.00
7. Balance. Subtract line 6 from line 5.	7.	.00 ▲	.00
8. Deduction: Itemized / Standard ▲ <input type="checkbox"/> Itemized <input type="checkbox"/> Standard	8.	.00 ▲	.00
9. Taxable Income. Subtract line 8 from line 7.	9.	.00	.00

STEP 5

Figure Your Tax and Credits		B. Spouse/Status 3	A. You or Joint
10. Tax or Alternative Tax	10.	.00 ▲	.00
11. Iowa Lump Sum/Minimum Tax	11.	.00	.00
12. Total Tax. Add lines 10 and 11.	12.	.00	.00
13. Total of Exemption Credits, Earned Income Tax Credit (for years 2006 and prior), and Tuition and Textbook Credit ...	13.	.00	.00
14. Balance. Subtract line 13 from line 12. If less than zero, enter zero.	14.	.00 ▲	.00
15. Credit for Nonresident or Part-Year Resident. Attach IA 126.	15.	.00 ▲	.00
16. Balance. Subtract line 15 from line 14. If less than zero, enter zero.	16.	.00	.00
17. Other Iowa Credits. Attach IA 148 Tax Credits Schedule.	17.	.00	.00
18. Balance. Subtract line 17 from line 16. If less than zero, enter zero.	18.	.00	.00
19. School District Surtax/Emergency Medical Services Surtax	19.	.00 ▲	.00
20. Contributions from Original Return	20.	.00	.00
21. Total Tax. Add lines 18, 19, and 20.	21.	.00	.00
22. Total. Add columns A & B, line 21, and enter here.	22.	.00	.00

STEP 6

Refund or Amount You Owe		
23. Total Credits B & A from Step 9 of the IA 1040. See instructions.	23.	.00
24. Tax amount previously paid	24.	.00
25. Total credits and payments. Add lines 23 and 24.	25.	.00
26. Overpayment shown on previous filing	26.	.00
27. Subtract line 26 from line 25. Enter here.	27.	.00
28. If line 27 is more than line 22, subtract line 27 from line 22. This is the REFUND amount.	REFUND 28.	▲ .00
29. If line 27 is less than line 22, subtract line 27 from line 22. This is the AMOUNT OF TAX YOU OWE.	29.	▲ .00
30. Penalty and Interest. See instructions. ▲ 30a. Penalty ▲ +30 b. Interest	30.	.00
31. TOTAL AMOUNT NOW DUE. Add lines 29 and 30 and enter here.	PAY 31.	▲ .00

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: _____

Spouse's Signature: _____ Date: _____

Daytime Telephone Number: _____

Preparer's Signature: _____ Date: _____

Firm: _____ Phone: _____

Address: _____

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
Hoover State Office Building
Des Moines IA 50319-0120.

DO YOU OWE ADDITIONAL TAX?

You have several options:

- 1. Payment transfer from your bank account:** Go to www.iowa.gov/tax and make an ePayment (direct debit) through eFile & Pay.
- 2. Pay by credit/debit card online:** Go to this web page: www.iowa.gov/tax/elf/creditcard.html Please note that you will be charged a service fee by the vendor.
- 3. Mail your payment** made payable to Treasurer, State of Iowa with voucher IA 1040XV to Iowa Department of Revenue, 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 INSTRUCTION

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 IA 1040X.

Identification: Enter all **current** information. Enter your county and school district numbers 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 IA 1040X. Do not use the tax tables in the IA 1040 or IA 1040A instructions.

Preparer's ID#: Enter PTIN or FEIN.

Questions? Please contact Taxpayer Services at 515-281-3114 or 1-800-367-3388 (Iowa, Omaha, Rock Island, Moline). E-mail: idr@iowa.gov.

LINE NUMBER REFERENCE TABLE

IA 1040X Line # .. Description	IA 1040 Long Form		IA 1040A Short Form			
	96 - 06	07-12	96	97 - 03	04 - 06	07-12
1 Gross Income	15	15	-	-	-	-
2 Adjustments To Income	25	25	-	-	-	-
3 Net Income	26	26	4	4	4	4
4 Federal Tax Additions	29	29	5	5	5	5
6 Federal Tax Deductions	34	34	7	7	7	7
8 Itemized/Standard Deductions	41	41	-	-	-	-
9 Taxable Income	42	42	8	8	8	8
10 Tax (table or schedule)	43	43	9	9	9	9
11 Lump-Sum/Minimum Tax	44/45	44/45	-	-	-	-
13 Exemption/EITC (years 2006 and prior)/Tuition	47/48/49	47/-/48	10/11	10/11	10/11	10
15 Non/Part-year Res Credit	52	51	-	-	-	-
17 Other IA Credits	54	53	-	-	-	-
19 School/EMS Surtax	56	55	14	14	14	12
20 Contributions	59	58	15-16	15-17	15-18	13-16
23 Total Credits (including EITC for 2007 and later)	67	67	17	18	19	20

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 IA 1040A 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 **2009**, the standard deduction is:

Status 1, \$1,780; Status 3 or 4, \$1,780 per spouse; Status 2, 5, or 6, \$4,390.

For **2010**, the standard deduction is:

Status 1, \$1,810; Status 3 or 4, \$1,810 per spouse; Status 2, 5, or 6, \$4,460.

For **2011**, the standard deduction is:

Status 1, \$1,830; Status 3 or 4, \$1,830 per spouse; Status 2, 5, or 6, \$4,500.

For **2012**, the standard deduction is:

Status 1, \$1,860; Status 3 or 4, \$1,860 per spouse; Status 2, 5, or 6, \$4,590.

Line 13 - Exemption Credits/Earned Income Tax Credit/Tuition & Textbook Credit: These credits need to be totaled and entered on this line. NOTE: The earned income tax credit (EITC) should only be entered on line 13 of the IA 1040X for tax years 2006 and prior. For tax years 2007 and later, the EITC should be included on line 23 of the IA 1040X.

Line 15 - Non/Part-year Resident Credit: Enter the correct non/part-year resident credit on this line and enclose form IA 126.

Line 17 - Other Iowa Credits: Enter the total of the nonrefundable credits from the IA 148 Tax Credits Schedule. Please enclose the IA 148 Tax Credits Schedule and an 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 IA 1040X. These cannot be changed from the original filing.

Line 23 - Total Credits: Enter the total of Iowa tax withheld, estimated/voucher payments, out-of-state tax credit, motor vehicle fuel tax credit, child and dependent care credit, or early childhood development credit, and all other refundable tax credits from the IA 148 Tax Credits Schedule. Please

enclose the appropriate schedule(s) if a credit is changing from the original filing. NOTE: The earned income tax credit (EITC) will only be included on line 23 of the IA 1040X for tax years 2007 and later. For tax years 2006 and prior, the EITC should be entered on line 13 of the IA 1040X.

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 estimated 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 IA 1040X 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. 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 2013 only.

Explanation of Changes to Income, Deductions, and Credits: Please provide a detailed explanation of the changes on the reverse side of the IA 1040X. Please enclose a copy of any supporting schedules or worksheets to substantiate the changes.

TAX RATE SCHEDULES

2009 TAX RATE SCHEDULE

Amount on line 9

Over	But Not Over			Tax Of Excess Rate	Over
\$ 0	1,407	0	plus	0.36%	0
1,407	2,814	5.07	plus	0.72%	1,407
2,814	5,628	15.20	plus	2.43%	2,814
5,628	12,663	83.58	plus	4.50%	5,628
12,663	21,105	400.16	plus	6.12%	12,663
21,105	28,140	916.81	plus	6.48%	21,105
28,140	42,210	1,372.68	plus	6.80%	28,140
42,210	63,315	2,329.44	plus	7.92%	42,210
63,315	over	4,000.96	plus	8.98%	63,315

2011 TAX RATE SCHEDULE

Amount on line 9

Over	But Not Over			Tax Of Excess Rate	Over
\$ 0	1,439	0	plus	0.36%	0
1,439	2,878	5.18	plus	0.72%	1,439
2,878	5,756	15.54	plus	2.43%	2,878
5,756	12,951	85.48	plus	4.50%	5,756
12,951	21,585	409.26	plus	6.12%	12,951
21,585	28,780	937.66	plus	6.48%	21,585
28,780	43,170	1,403.90	plus	6.80%	28,780
43,170	64,755	2,382.42	plus	7.92%	43,170
64,755	over	4,091.95	plus	8.98%	64,755

2010 TAX RATE SCHEDULE

Amount on line 9

Over	But Not Over			Tax Of Excess Rate	Over
\$ 0	1,428	0	plus	0.36%	0
1,428	2,856	5.14	plus	0.72%	1,428
2,856	5,712	15.42	plus	2.43%	2,856
5,712	12,852	84.82	plus	4.50%	5,712
12,852	21,420	406.12	plus	6.12%	12,852
21,420	28,560	930.48	plus	6.48%	21,420
28,560	42,840	1,393.15	plus	6.80%	28,560
42,840	64,260	2,364.19	plus	7.92%	42,840
64,260	over	4,060.65	plus	8.98%	64,260

2012 TAX RATE SCHEDULE

Amount on line 9

Over	But Not Over			Tax Of Excess Rate	Over
\$ 0	1,469	0	plus	0.36%	0
1,469	2,938	5.29	plus	0.72%	1,469
2,938	5,876	15.87	plus	2.43%	2,938
5,876	13,221	87.26	plus	4.50%	5,876
13,221	22,035	417.79	plus	6.12%	13,221
22,035	29,380	957.21	plus	6.48%	22,035
29,380	44,070	1,433.17	plus	6.80%	29,380
44,070	66,105	2,432.09	plus	7.92%	44,070
66,105	over	4,177.26	plus	8.98%	66,105

Example: Taxable income on line 9 of the 1040X for tax year 2012 is \$33,000.

Using the 2012 tax rate schedule, this amount is over \$29,380 but not over \$44,070.

The tax is \$1,433.17 plus 6.8% of \$3,620 (\$33,000 minus \$29,380).

6.80% of \$3,620 = \$ 246.16

plus 1,433.17

tax \$ 1,679.33

TAX INTEREST RATE CHART: FOR AMENDED RETURNS FILED IN CALENDAR YEAR 2013

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 2013 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC
2012					0.4	0.8	1.2	1.6	2.0	2.4	2.8	3.2
2011	3.6	4.0	4.4	4.8	5.2	5.6	6.0	6.4	6.8	7.2	7.6	8.0
2010	8.4	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.6	12.0	12.4	12.8
2009	13.2	13.6	14.0	14.4	14.8	15.2	15.6	16.0	16.4	16.8	17.2	17.6
2008	20.4	20.8	21.2	21.6	22.0	22.4	22.8	23.2	23.6	24.0	24.4	24.8
2007	29.6	30.0	30.4	30.8	31.2	31.6	32.0	32.4	32.8	33.2	33.6	34.0
2006	39.2	39.6	40.0	40.4	40.8	41.2	41.6	42.0	42.4	42.8	43.2	43.6
2005	48.0	48.4	48.8	49.2	49.6	50.0	50.4	50.8	51.2	51.6	52.0	52.4
2004	54.8	55.2	55.6	56.0	56.4	56.8	57.2	57.6	58.0	58.4	58.8	59.2
2003	60.8	61.2	61.6	62.0	62.4	62.8	63.2	63.6	64.0	64.4	64.8	65.2
2002	67.6	68.0	68.4	68.8	69.2	69.6	70.0	70.4	70.8	71.2	71.6	72.0
2001	76.4	76.8	77.2	77.6	78.0	78.4	78.8	79.2	79.6	80.0	80.4	80.8
2000	86.8	87.2	87.6	88.0	88.4	88.8	89.2	89.6	90.0	90.4	90.8	91.2
1999	96.8	97.2	97.6	98.0	98.4	98.8	99.2	99.6	100.0	100.4	100.8	101.2
1998	106.4	106.8	107.2	107.6	108.0	108.4	108.8	109.2	109.6	110.0	110.4	110.8
1997	116.0	116.4	116.8	117.2	117.6	118.0	118.4	118.8	119.2	119.6	120.0	120.4
1996	125.6	126.0	126.4	126.8	127.2	127.6	128.0	128.4	128.8	129.2	129.6	130.0

Example: There is additional tax due of \$500 on line 29 of the 1040X on which a 2012 return is being amended.

The 1040X is being filed in August 2013, resulting in an interest rate of 1.6%.

The computed interest is equal to: \$500 x 1.6 (.016) = \$8.00.