



# Instructions for Form 1040X

## (Revised October 1994)

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

Section references are to the Internal Revenue Code.

## 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.

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**, 22 min.; **Preparing the form**, 1 hr., 13 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 **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. **DO NOT** send the form to this address. Instead, see **Where To File** on page 2.

## General Instructions

### Purpose of Form

Use Form 1040X to correct **Form 1040**, **Form 1040A**, **Form 1040EZ**, **Form 1040NR**, or **Form 1040PC**. 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. For details, see Rev. Proc. 92-85, 1992-2 C.B. 490.

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.

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

**Filing Form 1045.**—You may use **Form 1045**, Application for Tentative Refund, instead of Form 1040X to apply for:

- A refund resulting from 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.

### 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 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 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 for the tax year of the net operating loss or unused credit.

### 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. At the top of these forms, write "Attachment to Form 1040X—Copy Only—Do Not Process."
- 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.

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

**All information described above must be attached to your Form 1040X or it will be returned for the attachments.**

**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 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)** and, if applicable, your net operating loss carryover using **Schedule B (Form 1045)**.

A refund based on a net operating loss should not include the refund of any self-employment tax reported on line 9 of Form 1040X. For more details, see Pub. 536.

### Resident and Nonresident Aliens

Use Form 1040X to amend **Form 1040NR**, U.S. Nonresident Alien Income Tax Return. Also, use Form 1040X if you filed Form 1040NR and you should have filed a Form 1040, 1040A, or 1040EZ, or vice versa. For details on resident and nonresident alien filing requirements, get **Pub. 519**, U.S. Tax Guide for Aliens.

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

1. On Form 1040X, fill in your name, address, and identifying or social security number. Also, complete lines A and B, and Part II on page 2. Include in Part II an explanation of the changes or corrections made.

2. Attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X. Write "Amended" across the top of the corrected return.

3. If Form 1040X includes a Form 1040NR, file it with the Internal Revenue Service Center, Philadelphia, PA 19255,

USA. Otherwise, file Form 1040X with the service center for the place where you live. See below for the address.

## Where To File

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)	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
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: Permanent residents	Department of Revenue and Taxation Government of Guam 378 Chalan San Antonio Tamuning, GU 96911
Guam: Nonpermanent residents	
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 Lockhart Gardens No. 1-A Charlotte Amalie St. Thomas, VI 00802

Foreign country:  
U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563  
All APO and FPO addresses  
Philadelphia, PA 19255

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

## Death of Taxpayer

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

For more details, get **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 your return.

## Specific 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.

**P.O. box.**—If your post office does not deliver mail to your home and you have a P.O. box, enter the box number instead of your home address.

**Foreign address.**—If your address is outside 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

**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 there is any tax due, it must be paid in full.

## Columns A–C

In **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 the IRS, enter the adjusted amounts.

In **column B**, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change in Part II on page 2 of the form 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.

For **column C**, add the increase in column B to the amount in column A, or subtract the column B decrease from column A. For any item you do not change, enter the amount from column A in column C.

**Example.** Anna Arbor had originally reported \$11,000 as her adjusted gross income on her 1993 Form 1040EZ. She received an additional Form W-2 for \$500 after she filed her tax return. Ms. Arbor would complete line 1 of Form 1040X as follows:

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

Ms. Arbor would also report any additional income tax withheld on line 11 in column B.

### Lines 1–31

If you are changing only credits or other taxes, skip lines 1–5 and start with line 6. If changing only payments, skip lines 1–9 and start with line 10.

If you are only providing additional information and there are no changes to the amounts you originally reported, skip lines 1–31 and complete Part II and, if applicable, Part III.

### Line 1

Enter your adjusted gross income (AGI). On Form 1040, use line 31.

On Form 1040A, use line 16.

On Form 1040EZ for 1991, 1992, and 1994, use line 3. For 1993, use line 4.

Please note that any 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. It may also increase the allowable deduction for charitable contributions or the amount of social security benefits that is taxable. Also, your total itemized deductions or your deduction for exemptions may be different. You should refigure these items whenever you change your AGI.

**Correcting your wages.**—If you are correcting wages or other employee compensation, attach the first copy or Copy B of all additional or corrected Forms W-2 you got after you filed your original return.

**Changes to your IRA deduction.**—If you are changing the amount of your IRA deduction, write in Part II of Form 1040X “IRA deduction” and the amount of the increase or decrease. If you are changing a deductible IRA contribution to a nondeductible IRA contribution, also complete and attach **Form 8606**, Nondeductible IRAs (Contributions, Distributions, and Basis).

**Effect on exemption deduction.**—Use the **Deduction for Exemptions Worksheet** in the Form 1040 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 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).
- You are amending your 1993 return **and** your AGI in column A or C is over \$162,700 (\$108,450 if single; \$135,600 if head of household; \$81,350 if married filing separately).
- You are amending your 1992 return **and** your AGI in column A or C is over

\$157,900 (\$105,250 if single; \$131,550 if head of household; \$78,950 if married filing separately).

- You are amending your 1991 return **and** your AGI in column A or C is over \$150,000 (\$100,000 if single; \$125,000 if head of household; \$75,000 if married filing separately).

### Line 2

**Itemized deductions.**—If you itemize deductions on **Schedule A (Form 1040)**, enter on line 2 your total itemized deductions. On Schedule A for 1991–1993, use line 26. For 1994, use line 29.

**Standard deduction.**—If you **do not** itemize, enter on line 2 your standard deduction. On Form 1040, use line 34.

On Form 1040A, use line 19.

On Form 1040EZ, if you checked the “**Yes**” box on line 4 (line 5 for 1993), 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.

<u>Tax Year</u>	<u>Amount</u>
1994	\$ 3,800 (\$6,350 if married filing jointly)
1993	3,700 (6,200 if married filing jointly)
1992	3,600
1991	3,400

If you used TeleFile to file your original return and your parents (or someone else) could claim you as a dependent on their return, first get Form 1040EZ for the year you are amending. Next, complete the worksheet on the back of Form 1040EZ. Then, enter the amount from line E of that worksheet on line 2 of Form 1040X. If no one could claim you 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 columns A and C the amount you claimed for exemptions on your original return. On Form 1040, use line 36. 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 4 (line 5 for 1993), enter zero on line 4 of Form 1040X. But if your filing status was married filing jointly, enter the amount from line F of the worksheet on the back of Form 1040EZ on line 4 of Form 1040X. If you checked the “**No**” box, enter on line 4 of

Form 1040X the amount listed below for the tax year you are amending.

<u>Tax Year</u>	<u>Amount</u>
1994	\$ 2,450 (\$4,900 if married filing jointly)
1993	2,350 (4,700 if married filing jointly)
1992	2,300
1991	2,150

If you used TeleFile to file your original return and your parents (or someone else) could claim you as a dependent on their return, 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.

### Line 6

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 1994, you use the Capital Gain Tax Worksheet, write “CGTW.”

Figure the tax on the taxable income you reported on line 5, column C. Attach the appropriate schedule or forms. Include on line 6 any additional taxes from **Form 4970**, Tax on Accumulation Distribution of Trusts, or **Form 4972**, Tax on Lump-Sum Distributions.

### 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. On Form 1040, use lines 41–44. Be sure to include any write-in credit.

On Form 1040A, use lines 24a and 24b.

### Line 9

Include other taxes, such as alternative minimum tax, self-employment tax, tax on early distributions from qualified retirement plans, or advance earned income credit payments. Also, include any recapture taxes, such as recapture of investment credit, low-income housing credit, etc. On Form 1040, use lines 47–52. Be sure to include any write-in tax.

On Form 1040A, use line 26. Be sure to include any write-in tax.

### Lines 11–15

Enter on the applicable lines your payments and credits. On Form 1040, use lines 54–59. If you are amending your 1993 Form 1040 and you filed **Form 8841**, Deferral of Additional 1993 Taxes, see the instructions for line 12.

On Form 1040A, use lines 28a–28c. Be sure to include any write-in payment.

On Form 1040EZ for 1991 and 1992, use line 6. For 1993, use line 7. For 1994, use lines 6 and 7. Be sure to include any write-in payment.

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

**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.

If you are amending your 1993 Form 1040, include any deferral of additional 1993 taxes from line 58b of that form on line 12 of Form 1040X. Write "Form 8841" in the space to the left of line 12. The amount reported on your original return as deferred additional 1993 taxes cannot be changed even if your taxable income has increased or decreased.

### 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. That amount must be considered in preparing Form 1040X because any refund you have not yet received from your original return will be sent to you separately from any additional refund you claimed on Form 1040X.

On Form 1040, use line 61. On Form 1040A, use line 29.

On Form 1040EZ for 1991 and 1992, use line 8. For 1993, use line 9. For 1994, use line 10.

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

### Lines 19 and 20

If line 19 is a negative amount, 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.

Enclose in an envelope with your Form 1040X a check or money order payable to the Internal Revenue Service for the full amount. Write your name, address, SSN, and daytime phone number on your payment. Also, write the tax year and type of return you are amending (for example, "1993 Form 1040"). We will figure the interest due and send you a bill.

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

### Lines 22 and 23

Enter on line 22 the amount from line 21 you want refunded to you. This will be sent separately from any refund claimed on your original return (see the instructions for line 18). We will figure the interest and include it in your refund.

On line 23, enter the amount from line 21 you want applied to your estimated tax for next year. Also, enter the tax year. Please note that no interest will be paid on this amount. This election to apply part or all of the overpayment on line 21 to your estimated tax for next year cannot be changed later.

### Lines 24–28

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 29

You may have to use the **Deduction for Exemptions Worksheet** in the Form 1040 instructions to figure the amount to enter on this line. To find out if you do, see **Effect on exemption deduction** on page 3. If you don't have to use that worksheet, multiply the applicable dollar amount on line 29 by the number of exemptions on line 28.

### Line 30

If your dependent was age 1 or older on December 31 of the tax year you are amending, you must enter the dependent's SSN in column (c) of line

30. If you do not enter it or if the SSN is wrong, it will take us longer to issue any refund shown on Form 1040X. You may also have to pay a \$50 penalty. If your dependent does not have an SSN, see your 1994 Form 1040 or Form 1040A instructions for line 6c.

If you are 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 30, be sure to include these dependents.

### Line 31

If you are claiming a child who didn't live with you under the special rules for children of divorced or separated parents, you **must** do one of the following:

- **Check the box on line 31** 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.

- **Attach Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. If your divorce decree or separation agreement went into effect after 1984 and it unconditionally states that you can claim the child as your dependent, you may attach a copy of the following pages from the decree or agreement instead of Form 8332:

1. Cover page (write the other parent's SSN on this page),

2. The page that unconditionally states you can claim the child as your dependent, and

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

For more details, see your 1994 Form 1040 or Form 1040A instructions for line 6c.

### Part III—Presidential Election Campaign Fund

You may use Form 1040X to have \$3 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 20½ months after the original due date for filing the return. For calendar year 1994, this period ends on December 31, 1996. A **"Yes"** designation cannot be changed.

