

Instructions for Form 1040X



Department of the Treasury
Internal Revenue Service

(Rev. December 2011)

Amended U.S. Individual Income Tax Return

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

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General Instructions

What's New

The IRS has created a page on IRS.gov for information about Form 1040X and its instructions at www.irs.gov/form1040x. Information about any future developments affecting Form 1040X (such as legislation enacted after we release it) will be posted on that page.

Form 1040X will be your new tax return, changing your original return to include new information. The entries you make on Form 1040X under the columns headed *Correct amount* and *Correct number or amount* are the entries you would have made on your original return had it been done correctly.

TIP Many find the easiest way to figure the entries for Form 1040X is to first make the changes in the margin of the return you are amending.

To complete Form 1040X, you will need:

- Form 1040X and these separate instructions;
- A copy of the return you are amending (for example, 2009 Form 1040), including supporting forms, schedules, and any worksheets you completed;
- Notices from the IRS on any adjustments to that return; and
- Instructions for the return you are amending. If you don't have the instructions, you can order them by calling 1-800-TAX-FORM (1-800-829-3676) or find them online at www.irs.gov/formspubs. If you are amending a prior year return, click on "Previous Years."

Purpose of Form

Use Form 1040X to do the following.

- Correct Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.
- Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3 for details).
- Change amounts previously adjusted by the IRS. However, do not include any interest or penalties on Form 1040X; they will be adjusted accordingly.
- Make a claim for a carryback due to a loss or unused credit. However, you may be able to use Form 1045, Application for Tentative Refund, instead of Form 1040X. For more information, see *Loss or credit carryback* on page 2 and the discussion on carryback claims on page 3.

File a separate Form 1040X for each year you are amending. If you are changing your federal return, you also may need to change your state return.

Note. Allow 8 to 12 weeks for Form 1040X to be processed.

CAUTION If you file Form 1040X claiming a refund or credit for more than the allowable amount, you may be subject to a penalty of 20% of the disallowed amount. See *Penalty for erroneous refund claim or credit* on page 2.

Do not file Form 1040X if you are requesting a refund of penalties and interest or an addition to tax that you have

already paid. Instead, file Form 843, Claim for Refund and Request for Abatement.

Do not file Form 1040X for an injured spouse claim. Instead, file Form 8379, Injured Spouse Allocation. But if you are filing Form 1040X to request an additional refund after filing Form 8379, see *Injured spouse claim* on page 3.

Interest and Penalties

Interest. The IRS will charge you interest on taxes not paid by their due date, even if you had an extension of time to file. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late payment of tax. If you do not pay the additional tax due on Form 1040X within 21 calendar days from the date of notice and demand for payment (10 business days from that date if the amount of tax is \$100,000 or more), the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount and applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments. You will not have to pay the penalty if you can show reasonable cause for not paying your tax on time.

Penalty for erroneous refund claim or credit. If you file a claim for refund or credit in excess of the amount allowable, you may have to pay a penalty equal to 20% of the disallowed amount, unless you can show a reasonable basis for the way you treated an item. The penalty will not be figured on any part of the disallowed amount of the claim that relates to the earned income credit or on which accuracy-related or fraud penalties are charged.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud. See Pub. 17, Your Federal Income Tax, for more information.

When To File

File Form 1040X only after you have filed your original return. Generally, for a credit or refund, you must file Form 1040X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original return early (for example, March 1 for a calendar year return), your return is considered filed on the due date (generally April 15). However, if you had an extension to file (for example, until October 15) but you filed earlier and we received it July 1, your return is considered filed on July 1.

Note. The time limit for filing Form 1040X can be suspended for certain people who are physically or mentally unable to manage their financial affairs. For details, see Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund.



Do not file more than one original return for the same year, even if you have not received your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than

one copy of the same return (unless we ask you to do so), could delay your refund.

Bad debt or worthless security. 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.

Foreign tax credit or deduction. A Form 1040X to claim or change a foreign tax credit or deduction for foreign taxes generally must be filed within 10 years from the due date for filing the return (without regard to any extension of time to file) for the year in which the foreign taxes were actually paid or accrued. For details, see Pub. 514, Foreign Tax Credit for Individuals.

Note. This extended period for filing Form 1040X applies **only** to amounts affected by changes in your foreign tax credit or deduction.

If you are filing Form 1040X to carry back your unused foreign tax credit, follow the procedures under *Loss or credit carryback* next.

Loss or credit carryback. File **either** Form 1045 or Form 1040X to apply for a refund based on the carryback of a net operating loss, an unused general business credit, or a net section 1256 contracts loss; or an overpayment of tax due to a claim of right adjustment under section 1341(b)(1). If you use Form 1040X, see the special instructions for carryback claims on page 3 of these instructions. A Form 1040X based on a net operating loss or capital loss carryback or a credit carryback generally must be filed within 3 years (10 years for carryback of foreign tax credit or deduction) after the due date of the return (including extensions) for the tax year of the net operating loss, capital loss, or unused credit. If you use Form 1045, you must file the claim 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.

Reducing a casualty loss deduction after receiving hurricane-related grant. You must file Form 1040X by the due date (as extended) for filing your tax return for the tax year in which you received the grant. For more information, see *Reimbursement received for hurricane-related casualty loss* on page 4.

Retroactive determination of nontaxable disability pay. Retired members of the uniformed services whose retirement pay, in whole or in part, is retroactively determined by the Department of Veterans Affairs (VA) to be nontaxable disability pay can file claims for credits or refunds using Form 1040X. You have until the **later** of (a) 1 year after the determination date, or (b) the normal deadline for filing a claim for refund or credit. The normal deadline is the later of 3 years after filing the original return or 2 years after paying the tax. Attach a copy of an official letter from the VA granting the retroactive determination of nontaxable disability pay.

Special Situations

Many amended returns deal with situations that have special qualifications or special rules that must be followed. The items that follow give you this specialized information so your amended return can be filed and processed correctly.



Only the special procedures are given here. Unless otherwise stated, you still must complete all appropriate lines on Form 1040X, as discussed under Line Instructions beginning on page 5.

Carryback claim—net operating loss (NOL). Enter “Carryback Claim” at the top of page 1 of Form 1040X. Attach a computation of your NOL using Schedule A (Form 1045) and a computation of any NOL carryover using Schedule B (Form 1045). A refund based on an NOL does not include a refund of self-employment tax reported on Form 1040X, line 9. For details, see Pub. 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.

Note. Interest will not be paid on any NOL refund shown on an amended return processed within 45 days of receipt.

Carryback claim—credits and other losses. Enter “Carryback Claim” at the top of page 1 of Form 1040X. Attach copies of the following.

- Both pages of Form 1040 and Schedules A and D, if applicable, for the year in which the loss or credit originated. Enter “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; Form 1116, Foreign Tax Credit; Form 6781, Gains and Losses From Section 1256 Contracts and Straddles; Form 4684, Casualties and Thefts; or Schedule C or F (Form 1040).
- Forms or schedules for items refigured in the carryback year, such as Form 6251, Alternative Minimum Tax—Individuals; Form 3800; or Schedule A (Form 1040).



You must attach all appropriate forms and schedules to Form 1040X or it will be returned.

Note. If you were married and you did not have the same filing status (married filing jointly or married filing separately) for 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, for NOL carrybacks, see Pub. 536.

Deceased taxpayer. If filing Form 1040X for a deceased taxpayer, enter “Deceased,” the deceased taxpayer’s name, and the date of death across the top of Form 1040X, page 1.

If you are filing a joint return as a surviving spouse, enter “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 personal 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.

First-time homebuyer credit. If you meet the requirements for the first-time homebuyer credit, you can amend your return to take the credit in the prior year.

Homes purchased in 2009. If you purchased your home in 2009, you can choose to claim the credit on your 2008 return. To amend your 2008 return, file Form 1040X with a completed Form 5405.

For homes purchased before November 7, 2009, you can use either the 2008 or the December 2009 revision of Form 5405 to claim the credit. If you use the 2008 revision, you must check the box in Part I, line C. If you use the December 2009 revision, you must check the box in Part I, line F, and attach any required documentation (see the instructions for the appropriate revision of Form 5405).

For homes purchased after November 6, 2009, and before January 1, 2010, you must use the December 2009 revision of Form 5405.

Note. If you made this election before the 2008 Form 5405 was released, you can file Form 1040X with a new Form 5405 to claim the additional \$500 credit for homes purchased in 2009.

Homes purchased in 2010. You can choose to claim the credit on your 2009 return for a home you purchase:

- After December 31, 2009, and before May 1, 2010, or
- After April 30, 2010, and before October 1, 2010, **and** you entered into a binding contract before May 1, 2010, to purchase the property before July 1, 2010.

Homes purchased in 2011. This only applies to members of the uniformed services or Foreign Service or employees of the intelligence community who meet the following conditions.

1. You (or your spouse if married) were a member of the uniformed services or Foreign Service or an employee of the intelligence community, and
2. You were on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010.

If you meet these conditions, you can choose to claim the credit on your 2010 return for a home you purchase:

- After December 31, 2010, and before May 1, 2011, or
- After April 30, 2011, and before July 1, 2011, **and** you entered into a binding contract before May 1, 2011, to purchase the property before July 1, 2011.

For the definitions of a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and qualified official extended duty, see the Instructions for Form 5405, First-Time Homebuyer Credit and Repayment of the Credit.

Household employment taxes. If you are correcting the amount of employment taxes you paid to household employees, attach Schedule H (Form 1040) and include in Part III of Form 1040X the date the error was discovered. If you owe tax, pay in full with this return. If you are changing the wages paid to an employee for whom you filed Form W-2, you must also file Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements, with the Social Security Administration. For more information, see Pub. 926, Household Employer’s Tax Guide, for the appropriate year.

Injured spouse claim. If you file Form 1040X to request an additional refund and you do not want your portion of the overpayment to be applied (offset) against your spouse’s past-due obligation(s), complete and attach another Form 8379 to allocate the additional refund.

Qualified reservist distributions. Reservists called to active duty after September 11, 2001, can claim a refund of any 10% additional tax paid on an early distribution from a qualified retirement plan.

To make this claim:

- You must have been ordered or called to active duty after September 11, 2001, for more than 179 days or for an indefinite period,
- The distribution from a qualified retirement plan must have been made on or after the date you were ordered or called to active duty and before the close of your active duty period, and
- The distribution must have been from an IRA, or from amounts attributable to elective deferrals under a section 401(k) or 403(b) plan or a similar arrangement.

Eligible reservists should enter “Active Duty Reservist” at the top of page 1 of Form 1040X. In Part III, include the date called to active duty, the amount of the retirement distribution, and the amount of the early distribution tax paid. For more information, see Pub. 590, Individual Retirement Arrangements (IRAs), for distributions from IRAs; and Pub. 575, Pension and Annuity Income, for distributions from elective deferral plans.

Recovery rebate credit (2008 only). You can use Form 1040X to claim this credit if you did not claim it or if you did not claim the correct amount on your original 2008 Form 1040, 1040A, or 1040EZ. For information on how to claim the credit, see the 2008 instructions for the form you are amending.

Reimbursement received for hurricane-related casualty loss. If you claimed a casualty loss on your main home resulting from Hurricanes Katrina, Rita, or Wilma, and later received a qualified grant as reimbursement for that loss, you can file an amended return for the year the casualty loss deduction was claimed (and for any tax year to which the deduction was carried) to reduce the casualty loss deduction (but not below zero) by the amount of the reimbursement. To qualify, your grant must have been issued under Public Law 109-148, 109-234, or 110-116. Examples of qualified grants are the Louisiana Road Home Grants and the Mississippi Development Authority Hurricane Katrina Homeowner Grants.

At the top of page 1 of Form 1040X, enter "Hurricane Grant Relief" in dark, bold letters. Include the following materials with your amended return.

1. Proof of the amount of any hurricane relief grant received.
2. A completed Form 2848, Power of Attorney and Declaration of Representative, if you wish to have your designated representative speak with us. (Do not include this if a valid Form 2848 is already on file with the IRS that covers the same tax year and tax matters.)



Do not include on Form 1040X any adjustments other than the reduction of the casualty loss deduction if the period of limitations on assessment is closed for the tax year in which you claimed the casualty loss deduction. Generally, this period is closed if it is more than 3 years after the return was filed and more than 2 years after the tax was paid. If you filed the return earlier than the due date of the return (including appropriate extensions), your return is considered filed on the due date of the return (including extensions).

Waiver of penalties and interest. If you pay the entire balance due on your amended return within 1 year of timely filing your amended return, no interest or penalties will be charged on the balance due. Payments made after you file Form 1040X should clearly designate that the payment is to be applied to reduce the balance due shown on the Form 1040X per IRS Notice 2008-95.

Special rule for previously filed amended returns. In order to receive the benefits discussed in this section, you must notify the IRS if you previously filed an amended return based on receiving one of the grants mentioned earlier. For instructions on how to notify the IRS, see Notice 2008-95, 2008-44 I.R.B. 1076, available at www.irs.gov/irb/2008-44_IRB/ar09.html.

Relief for homeowners with corrosive drywall. If you suffered property losses due to the effects of certain imported drywall installed in homes between 2001 and 2009, you may be able to file an amended return to claim a casualty loss for repairs made to your personal residence or household appliances. For further information on claiming this loss, see Rev. Proc. 2010-36, 2010-42 I.R.B. 439, available at www.irs.gov/irb/2010-42_IRB/ar11.html.

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, or 1040EZ instead of Form 1040NR or 1040NR-EZ, or vice versa.

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

- Enter your name, address, and social security number (SSN) or IRS individual taxpayer identification number (ITIN) on the front of Form 1040X.
- Do not enter any other information on page 1. Also, do not complete Parts I or II on page 2 of Form 1040X.
- Enter in Part III the reason why you are filing Form 1040X.
- Complete a new or corrected return (Form 1040, Form 1040NR, etc.).
- Attach the new or corrected return to the back of Form 1040X.
- Across the top of the new or corrected return, write "Amended."

For more information, see Pub. 519, U.S. Tax Guide for Aliens.

Signing your child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Student loan forgiveness for health care professionals working in underserved areas. Under the Affordable Care Act of 2010, health care professionals who received student loan relief under state programs that encourage individuals to work in underserved areas may qualify for refunds on their 2009 federal income tax returns.

Before the enactment of the new law, only amounts received under the National Health Service Corps Loan Repayment Program or certain state loan repayment programs eligible for funding under the Public Health Service Act qualified for the tax exclusion. The Affordable Care Act expanded the tax exclusion to include any state loan repayment or loan forgiveness program intended to increase the availability of health care services in underserved areas or health professional shortage areas. The exclusion is retroactive to the 2009 tax year.

To claim this refund, you must file an amended return for 2009. Enter "Excluded student loan amount under 2010 Affordable Care Act" in Part III.

Tax shelters. If you are amending your return to disclose information for a reportable transaction in which you participated, attach Form 8886, Reportable Transaction Disclosure Statement.

Where To File

If you are amending your return because of any of the situations listed next, use the corresponding address.

IF you are filing Form 1040X:	THEN mail Form 1040X and attachments to:
In response to a notice you received from the IRS	The address shown in the notice
Because you received reimbursement for a hurricane-related loss	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0255
With Form 1040NR or 1040NR-EZ	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215

If none of the situations listed above apply to you, mail your return to the Internal Revenue Service Center shown next that applies to you.

IF you live in:**THEN mail Form 1040X
and attachments to:**

Florida, Louisiana,
Mississippi, TexasDepartment of the Treasury
Internal Revenue Service Center
Austin, TX 73301

Alaska, Arizona, Arkansas,
California, Colorado, Hawaii,
Idaho, Illinois, Indiana, Iowa,
Kansas, Michigan,
Minnesota, Montana,
Nebraska, Nevada, New
Mexico, North Dakota, Ohio,
Oklahoma, Oregon, South
Dakota, Utah, Washington,
Wisconsin, WyomingDepartment of the Treasury
Internal Revenue Service Center
Fresno, CA 93888-0422

Alabama, Connecticut,
Delaware, District of
Columbia, Georgia,
Kentucky, Maine, Maryland,
Massachusetts, Missouri,
New Hampshire, New Jersey,
New York, North Carolina,
Pennsylvania, Rhode Island,
South Carolina, Tennessee,
Vermont, Virginia, West
VirginiaDepartment of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

A foreign country, U.S.
possession or territory;* or
use an APO or FPO address,
or file Form 2555, 2555-EZ,
or 4563; or are a dual-status
alienDepartment of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0215

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin
Islands, or the Northern Mariana Islands, see Pub. 570.

Line Instructions

Calendar or Fiscal Year

Above your name, check the box for the calendar year or enter the other calendar year or fiscal year you are amending.

Name, Address, and Social Security Number (SSN)

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

P.O. box. Enter your box number only if your post office does not deliver mail to your home.

Foreign address. If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Amended Return Filing Status

Check the box that corresponds to your filing status on this return. If this is a change from the filing status on your original return, the following information may apply to you.

Changing from separate to a joint return. Generally, if you file a joint return, both you and your spouse (or former spouse) have joint and several liability. This means both of you are responsible for the tax and any interest or penalties due on the return, as well as any understatement of tax that may become due later. If one spouse does not pay the tax due, the other may have to. However, you may qualify for innocent spouse relief. For details, see Form 8857 or Pub. 971 (both relating to innocent spouse relief).

Changing to head of household filing status. If the qualifying person is a child but not your dependent, enter the child's name and "QND" in Part III.



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

Lines 1 Through 31—Which Lines To Complete

Before looking at the instructions for specific lines, the following information may point you in the right direction for completing Form 1040X.

You need information about income, deductions, etc. If you have questions such as what income is taxable or what expenses are deductible, the instructions for the form you are amending should help. Also use those instructions to find the method you should use to figure the correct tax. To get prior year forms, schedules, and instructions, call 1-800-TAX-FORM (1-800-829-3676) or download them from www.irs.gov/formspubs.

You are providing only additional information. If you are not changing any dollar amounts you originally reported, but are sending in only additional information, do the following.

- Check the box for the calendar year or enter the other calendar or fiscal year you are amending.
- Complete name, address, and SSN.
- Check a box in Part II, if applicable, for the Presidential Election Campaign Fund.
- Complete Part III, Explanation of changes

You are changing from separate to a joint return. If you and your spouse are changing from separate returns to a joint return, follow these steps.

1. Enter in column A the amounts from your return as originally filed or as previously adjusted (either by you or the IRS).
2. To determine the amounts to enter in column B, 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. If your spouse did not file an original return, include your spouse's income, deductions, credits, other taxes, etc., in the amounts you enter in column B.
3. Read the instructions for column C on page 6 to figure the amounts to enter in that column.
4. Both of you must sign and date Form 1040X.

You are changing amounts on your original return or as previously adjusted by the IRS. Because Form 1040X can be used for so many purposes, it is sometimes difficult to know which part(s) of the form to fill out. Unless instructions elsewhere in this booklet tell you otherwise, follow the rules below.

- Always complete the top of page 1 through *Amended return filing status*.
- Complete the lines shown in the following chart according to what you are changing.

- Check a box in Part II, if applicable, for the Presidential Election Campaign Fund.
- Complete Part III, Explanation of changes.
- Sign and date the form.

IF you are changing only...*	THEN complete Form 1040X...
Filing status	Lines 1–22
Exemptions	Lines 1–31
Income 1040 lines 7–21 1040A lines 7–14b 1040EZ lines 1–3	Lines 1–22
Adjustments to income 1040 lines 23–35** 1040A lines 16–19	Lines 1–22
Itemized or standard deductions 1040 line 40 (2009 line 40a) 1040A line 24 (2009 line 24a) 1040EZ line 5	Lines 1–22
Tax before credits 1040 lines 44–45 1040A line 28 1040EZ line 11 (2011 line 10)	Lines 5–22
Nonrefundable credits 1040 lines 47–53 (2008 lines 47–54) 1040A lines 29–33	Lines 6–22
Other taxes 1040 lines 56–59** (2011 lines 56–60, 2008 lines 57–60**) 2008–2010 1040A line 36	Lines 6–22
Payments and refundable credits 1040 lines 62–71 (2010 lines 61–71**, 2009 lines 61–70**, 2008 lines 62–70**) 1040A lines 38–43** (2011 lines 36–40**, 2008 lines 38–42**) 1040EZ lines 7–9a** (2011 lines 7–8a**, 2008 lines 7–9**)	Lines 10–22
* This column gives line numbers for 2008 through 2011 returns. Where the same lines do not apply to all years, those that are different are shown in parentheses. ** Plus any write-in amounts shown on the total line for the lines indicated.	

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.

Explain each change in Part III. If you need more space, attach a statement.

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. If you are amending your return because you received another Form W-2, attach a copy of the new W-2. Do not attach items unless required to do so.

Column C. To figure the amounts to enter in this column:

- Add the increase in column B to the amount in column A, or
- Subtract the decrease in column B from the amount in column A.

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

Note. Show any negative numbers (losses or decreases) in Columns A, B, or C in parentheses.

Example. Andy originally reported \$21,000 as his adjusted gross income on his 2009 Form 1040. He received another Form W-2 for \$500 after he filed his return. He completes line 1 of Form 1040X as follows.

	Col. A	Col. B	Col. C
Line 1	21,000	500	21,500

He would also report any additional federal income tax withheld on line 11 in column B.

Income and Deductions

Line 1—Adjusted Gross Income

Enter your adjusted gross income (AGI), which is the total of your income minus certain deductions (adjustments). Any change to the income or adjustments on the return you are amending will be reflected on this line.

Use the following chart to find the corresponding line.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2011, 2010, 2009, or 2008	37	21	4

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

- Miscellaneous itemized deductions, credit for child and dependent care expenses, child tax credit, education credits, retirement savings contributions credit, or making work pay credit;
- Allowable charitable contributions deduction or the taxable amount of social security benefits; or
- Total itemized deductions or deduction for exemptions (see the instructions for line 4 on page 7).

If you change your AGI, refigure these items—those listed above—and any other deduction or credit you are claiming that has a limit based on AGI.

Correcting your wages or other employee compensation.

Attach a copy of all additional or corrected Forms W-2 you received after you filed your original return. Also attach any additional or corrected Forms 1099-R that show federal income tax withheld.

Changing your IRA deduction. In Part III of Form 1040X, enter “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.

Line 2—Itemized Deductions or Standard Deduction

If you itemized your deductions, enter in column A the total from your original Schedule A (Form 1040) or your deduction as previously adjusted by the IRS. If you are now itemizing your deductions instead of using the standard deduction, or have changed the amount of any deduction, or your new AGI limitations have changed any deduction, attach a copy of the corrected Schedule A to this amended return.

If you are using the standard deduction, enter the amount for your filing status for the year you are amending. If you are amending Form 1040EZ, see *Form 1040EZ Filers—Lines 2 and 4* on the next page for the amount to enter. Remember that the standard deduction for all years can be increased for the age and/or blindness of the taxpayer(s). Also, for 2008, 2009, and 2010, the standard deduction can be increased by certain other amounts. See the form instructions for the year you are

amending. None of these additions to the standard deduction appear on Form 1040EZ, so for more information see the instructions for Form 1040 or 1040A.

Line 4—Exemptions

Enter on line 4, column A, the amount from:

- The return you are amending (Form 1040, line 42, or Form 1040A, line 26), or
- The amount indicated under *Form 1040EZ Filers—Lines 2 and 4*, if the return you are amending is Form 1040EZ.

Changing the number of exemptions claimed. You must complete the *Exemptions* section on page 2 of Form 1040X if:

- You are increasing or decreasing the number of dependents you claim,
- You are claiming a personal exemption for you or your spouse that you did not previously claim, or
- You are eliminating a personal exemption for you or your spouse that you previously claimed, but were not entitled to claim.

If any of these situations apply to you, complete Form 1040X, lines 23 through 31.

Multiply the total number of exemptions claimed by the amount shown in the table below for the year you are amending. However, if the amount on line 1 of Form 1040X is more than \$119,975 and you are amending a tax year beginning before 2010, first see *Who must use the Deduction for Exemptions Worksheet* below.

IF you are amending your...	THEN the amount for one exemption is...
2011 return	\$3,700
2009 or 2010 return	\$3,650
2008 return	\$3,500

Note. Special instructions apply if you are claiming or changing a 2008 or 2009 exemption amount for housing Midwestern displaced individuals. If you are not changing the number of exemptions previously claimed, or if you are claiming or changing a Midwestern displaced individual exemption amount in addition to changing the number of exemptions previously claimed, see the line 29 instructions on page 11.

Who must use the Deduction for Exemptions Worksheet. If you increased the amount on line 1, you may not be allowed the full deduction for your exemptions. However, if you reduced the amount on line 1, you now may be allowed the full deduction. Use the following chart to find out if you must use this worksheet to figure a reduced amount to enter on line 4 and, if applicable, line 28. Be sure to use the Deductions for Exemptions Worksheet in the instructions for the form and year you are amending.

Note. In 2010 and 2011, there is no limitation on the deduction amounts claimed and no Deduction for Exemptions Worksheet to complete.

You must use the Deduction for Exemptions Worksheet if—		And the amount on line 1 is over:
You are amending your:	And your filing status is:	
2009 return	Married filing separately	\$125,100
	Married filing jointly or Qualifying widow(er)	250,200
	Single	166,800
	Head of household	208,500
2008 return	Married filing separately	\$119,975
	Married filing jointly or Qualifying widow(er)	239,950
	Single	159,950
	Head of household	199,950

Form 1040EZ Filers—Lines 2 and 4

Did someone claim you as a dependent on his or her return? (If yes, one or both boxes on line 5 of Form 1040EZ will be checked.)

- Yes.** On Form 1040X, **line 2, column A**, enter the amount from line E of the worksheet on the back of Form 1040EZ. On Form 1040X, **line 4, column A**, enter -0- (or, if married filing jointly, the amount from line F of the 1040EZ worksheet).
- No.** Use the chart below to find the amounts to enter on lines 2 and 4.

IF you are amending your...	AND your filing status is...	THEN enter on Form 1040X,	
		line 2...	line 4...
2011 return	Single	\$ 5,800	\$3,700
	Married filing jointly	11,600	7,400
2009 or 2010 return	Single	\$ 5,700	\$3,650
	Married filing jointly	11,400	7,300
2008 return	Single	\$ 5,450	\$3,500
	Married filing jointly	10,900	7,000

Line 5—Taxable Income

If the taxable income on the return you are amending is \$0 and you have made changes on Form 1040X, line 1, 2, or 4, enter on line 5, column A, the actual taxable income instead of \$0. Enclose a negative amount in parentheses.

Example. Margaret showed \$0 taxable income on her original return, even though she actually had a loss of \$1,000. She later discovered she had additional income of \$2,000. Her Form 1040X, line 5, would show (\$1,000) in column A, \$2,000 in column B, and \$1,000 in column C. If she failed to take into account the loss she actually had on her original return, she would report \$2,000 in column C and possibly overstate her tax liability.

Tax Liability

Line 6—Tax

Figure the tax on your taxable income shown on line 5, column C. Generally, you will use the tax table or other method you used to figure the tax on your original return. However, you may need to change to a different method if, for example, you amend your return to include or change the amount of certain types of income, such as capital gains or qualified dividends.

See the instructions for the income tax return you are amending to find the appropriate method, tax table, and worksheet, if necessary. Indicate the method you used to figure the tax entered on line 6, as shown in the chart below.

IF you figured the corrected tax using...	THEN enter in the blank area on line 6...
Tax Table	Table
Tax Computation Worksheet	TCW
Schedule D Tax Worksheet	Sch D
Schedule J (Form 1040)	Sch J
Qualified Dividends and Capital Gain Tax Worksheet	QDCGTW
Foreign Earned Income Tax Worksheet	FEITW
Form 8615, Tax for Certain Children Who Have Investment Income of More Than \$1,900 (for 2008, Form 8615, Tax for Certain Children Who Have Investment Income of More Than \$1,800)	F8615

Example. The taxable income on your original 2008 Form 1040A was \$49,650. You used the Tax Table in the 2008 Instructions for Form 1040A to find the tax, \$8,763. You are amending your 2008 Form 1040A to add \$160 of interest income, which you add in on line 1 of Form 1040X. There are no other changes. According to the 2008 Form 1040A instructions for line 28 (Tax), you should use the Tax Table to look up the tax on your corrected taxable income (\$49,810). The revised tax shown in the Tax Table is \$8,800. Below is your completed Form 1040X, line 6.

6	Tax (see page 8 of instructions). Enter method used to figure tax: Table	6	8,763	37	8,800
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Once you have figured the tax on the line 5 amount, add to it any additional taxes from Form 4972, Tax on Lump-Sum Distributions; Form 8814, Parents' Election To Report Child's Interest and Dividends; and any recapture of education credits.

Also include any alternative minimum tax from Form 6251, Alternative Minimum Tax—Individuals, or the Alternative Minimum Tax Worksheet in the Form 1040A instructions.



Any changes you made to Form 1040X, lines 1 through 4, may affect the amount of or cause you to owe alternative minimum tax. See the instructions for the form and year you are amending.

Attach the schedule or form(s), if any, that you used to figure your revised tax. Do not attach worksheets.

Line 7—Credits

Enter your total nonrefundable credits in column A. Nonrefundable credits are those that reduce your tax, but any excess is not refunded to you. Use the chart below to find the corresponding lines.

IF you are amending tax year...	THEN the corresponding lines on Form...		
	1040 are:	1040A are:	1040EZ are:
2009– 2011	47–53	29–33	N/A
2008	47–54	29–33	N/A

If you made any changes to Form 1040X, lines 1 through 6, be sure to refigure your original credits. Attach the appropriate forms for the credits you are adding or changing.

Line 9—Other Taxes

Enter other taxes you paid in column A. Use the chart below to find the corresponding lines.

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A is:	1040EZ is:
2011	56–60	N/A	N/A
2009 and 2010	56–59 (plus any write-in amounts shown on line 60)	36	N/A
2008	57–60 (plus any write-in amounts shown on line 61)	36	N/A

If you made any changes to Form 1040X, lines 1 through 6, you may need to refigure other taxes that were included in the same section on your original return.

Payments

Line 11—Withholding

In column A, enter from the return you are amending any federal income tax withheld and any excess social security and tier 1 RRTA tax withheld (SS/RRTA). Use the chart that follows to find the corresponding lines.

If you are changing your withholding or excess SS/RRTA, attach to the front of Form 1040X a copy of all additional or corrected Forms W-2 you received after you filed your original return. Also attach additional or corrected Forms 1099-R that showed any federal income tax withheld.

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A are:	1040EZ is:
2011	62, 69	36 (plus any write-in for excess SS/RRTA on line 41)	7
2009 or 2010	61, 69	38 (plus any write-in for excess SS/RRTA on line 44)	7
2008	62, 65	38 (plus any write-in for excess SS/RRTA on line 43)	7

Line 12—Estimated Tax Payments

In column A, 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 on this line the amount you paid as the balance due with that return. Also include any of your prior year's overpayment that you elected to apply to estimated tax payments for the year you are amending.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2011	63	37	N/A
2009 or 2010	62	39	N/A
2008	63	39	N/A

Line 13—Earned Income Credit (EIC)

If you are amending your return to claim the EIC and you have a qualifying child, attach Schedule EIC (Form 1040A or 1040).

If you changed the amount on line 1 or line 5, the amount of any EIC you claimed on your original return may change. Use the following chart to find the correct line on your original return.

If you are amending your EIC based on a nontaxable combat pay election, enter "nontaxable combat pay" and the amount in Part III of Form 1040X. If you are amending your 2008 EIC to elect to use your 2007 earned income instead of your 2008 earned income, enter "PYEI" and the amount of your 2007 earned income in Part III of Form 1040X.



If your EIC was reduced or disallowed for the tax year you are amending, see the Instructions for Form 8862, Information To Claim Earned Income Credit After Disallowance, to find out if you must also file that form to claim the credit.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2011	64a	38a	8a
2009 or 2010	64a	41a	9a
2008	64a	40a	8a

Line 14—Refundable Credits

A refundable credit can give you a refund for any part of a credit that is more than your total tax.

If you are amending your return to claim or change a refundable credit, attach the appropriate form(s).

In addition to the credits listed on this line, refundable credits also include the recovery rebate credit. Specify this credit in the blank area after "other (specify):" and include this amount in the line 14 total.

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A are:	1040EZ is:
2011	65–67, 70, 71	39, 40	N/A
2010	63, 65–67, 70, 71	40, 42, 43	8
2009	63, 65–67, 70	40, 42, 43	8
2008	66, 68–70	41, 42	9

Line 15—Amount Paid With Extension or Tax Return

On this line enter the total of the following amounts.

- Any amount paid with your request for an extension on Form 4868 or 2350 (use the following chart to find the corresponding line). Also include any amount paid with a credit or debit card or the Electronic Federal Tax Payment System (EFTPS) used to get an extension of time to file, but do not include the convenience fee you were charged. Also include any amount paid by electronic funds withdrawal.
- The amount of the check or money order you sent with your original return, the amount paid with a credit or debit card or the EFTPS, or by electronic funds withdrawal. Also include any additional payments you made after it was filed. However, do not include payments of interest or penalties, or the convenience fee you were charged for paying with a credit or debit card.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2011	68	41 (write-in amount)	9 (write-in amount)
2009 and 2010	68	44 (write-in amount)	10 (write-in amount)
2008	67	43 (write-in amount)	10 (write-in amount)

Line 16—Total Payments

Include in the total on this line any payments shown on Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, lines 40 and 44. Enter "USVI" and the amount on the dotted line to the left of line 16.

Refund or Amount You Owe

The purpose of this section is to figure the additional tax you owe or excess amount you have paid (overpayment). All of your payments (for the tax year you are amending) received up to the date of this amended return are taken into account, as well as any overpayment on your original return or after adjustment by the IRS. It is as if you were using the new information to complete your original return. If the results show a larger overpayment than before, the difference between the two becomes your new overpayment. You can choose to receive the refund or apply it to your estimated tax for the following year. In either case, it can be used by the IRS to pay other federal or state debts that still exist. If the results show that you owe, it is because you do not have enough additional withholding or because filing your original return with the information you have now would have resulted in a smaller overpayment or a balance due.

Line 17—Overpayment

Enter the overpayment from your original return. Use the following chart to find the corresponding line.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2011	73	42	11a
2010	73	45	12a
2009	72	45	12a
2008	72	44	12a

If your original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 17. Do not include interest you received on any refund.

Any additional refund you are entitled to on Form 1040X will be sent separately from any refund you have not yet received from your original return.

Line 18—Amount Available To Pay Additional Tax

If line 17 is larger than line 16, line 18 will be negative. You will owe additional tax. To figure the amount owed, treat the amount on line 18 as positive and add it to the amount on line 10. Enter the result on line 19.

Line 19—Amount You Owe

You can pay by check, money order, credit or debit card or the EFTPS.

To pay by check or money order. Send your signed Form 1040X with a check or money order for the full amount payable to the "United States Treasury." Do not send cash. Do not attach your payment to Form 1040X. Instead, enclose it in the envelope with your amended return.

On your payment, put your name, address, daytime phone number, and SSN. If you are filing a joint Form 1040X, enter the SSN shown first on the return. Also, enter the tax year and type of return you are amending (for example, "2011 Form 1040"). The IRS will figure any interest due and send you a bill.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX $\frac{XX}{100}$ ").

To pay by credit or debit card or the EFTPS. For information on paying your taxes electronically, including by credit or debit card or the EFTPS, go to www.irs.gov/e-pay.

What if you cannot pay. If you cannot pay the full amount shown on line 19, you can ask to make monthly installment payments. Generally, you can have up to 72 months to pay.

To ask for an installment agreement, apply online or use Form 9465, Installment Agreement Request. To apply online, go to IRS.gov, click on "Tools" and then "Online Payment Agreement." If you use Form 9465, see its instructions.



If the total amount you owe is greater than \$25,000, see Form 9465-FS and its instructions.

Note. If you elected to apply any part of an overpayment on your original return to your next year's estimated tax, you cannot reverse that election on your amended return.

Line 21—Overpayment Received as Refund

If the IRS does not use your overpayment to pay past due federal or state debts, the refund amount on line 21 will be sent separately from any refund you claimed on your original return (see the instructions for line 17). We will figure any interest and include it in your refund.

Note. You will receive a check for any refund due to you. A refund on an amended return **cannot** be deposited directly to your bank account.

Line 22—Overpayment Applied to Estimated Tax

Enter on line 22 the amount, if any, from line 20 you want applied to your estimated tax for next year. Also, enter that tax year in the box indicated. No interest will be paid on this amount.

You will be notified if any of your overpayment was used to pay past due federal or state debts so that you will know how much was applied to your estimated tax.



*You **cannot** change your election to apply part or all of the overpayment on line 20 to next year's estimated tax.*

Part I—Exemptions

If you are changing the number of exemptions claimed on your return, complete lines 23 through 30, and line 31, if necessary. Enter the new exemption amount on line 30 and line 4, column C.

Line 28—Exemption Amount

To figure the amount to enter on line 28, you may need to use the Deduction for Exemptions Worksheet in the Form 1040 or Form 1040A instructions for the year you are amending. To find out if you do, see *Who must use the Deduction for Exemptions Worksheet* on page 7. If you do not have to use that worksheet, multiply the applicable dollar amount shown in the following table by the number of exemptions on line 27.

IF you are amending your...	THEN the amount for one exemption is...
2011	\$3,700
2009 or 2010 return	\$3,650
2008 return	\$3,500

Line 29—Additional Exemption Amount for Housing Midwestern Displaced Individuals

If you are claiming or changing a 2008 or 2009 exemption amount for housing Midwestern displaced individuals, complete lines 1 and 2 of the 2008 Form 8914 (or lines 1 through 6 of the 2009 Form 8914), Exemption Amount for Taxpayers Housing Midwestern Displaced Individuals. Enter the amount from Form 8914, line 2 for 2008 (line 6 for 2009), on Form 1040X, line 29. Complete line 30. Be sure to attach Form 8914 to Form 1040X.

Line 31—Dependents

List **all** dependents claimed on this amended return. This includes:

- Dependents claimed on your original return who are still being claimed on this return, and
- Dependents not claimed on your original return who are being added to this return.

If you are now claiming more than four dependents, attach a separate statement with the required information.

Column (b). You must enter each dependent's social security number (SSN). If your dependent child was born and died in the tax year you are amending and you do not have an SSN for the child, enter "Died" in column (b), and attach a copy of the child's birth certificate, death certificate, or hospital medical records. The document must show the child was born alive.

Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent.

Note. For details on how to get an SSN or correct a name or number, see the 2011 Form 1040, 1040A, or 1040EZ instructions.

Column (d). Check the box in column (d) if your dependent is also a qualifying child for the child tax credit. See the Form 1040 or 1040A instructions for the year you are amending to find out who is a qualifying child.

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, you must attach certain forms or statements to Form 1040X. For more information, see Pub. 501 or the instructions for Form 1040 or 1040A for the tax year you are amending.

Part II—Presidential Election Campaign Fund

You can 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 2011, this period ends on January 2, 2014. A previous designation of \$3 to the fund cannot be changed.

Part III—Explanation of Changes

The IRS needs to know **why** you are filing Form 1040X. For example, you:

- Received another Form W-2 after you filed your return,
- Forgot to claim the child tax credit,
- Discovered you could claim a tuition and fees deduction for 2009,
- Changed your filing status from qualifying widow(er) to head of household,
- Did not add the sales tax on your new car to your 2009 standard deduction, or
- Are carrying an unused NOL or credit to an earlier year.

Paid Preparer

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. 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.

Assembling Your Return

Assemble any schedules and forms behind Form 1040X in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so, including a copy of your original return.

Attach to the front of Form 1040X:

- A copy of any Forms W-2, W-2c (a corrected Form W-2), and 2439 that support changes made on this return;
- A copy of any Form W-2G and 1099-R that support changes made on this return, but only if tax was withheld; and
- A copy of any Forms 1042S, SSA-1042S, RRB-1042S, and 8288-A that support changes made on this return.

Attach to the back of Form 1040X any Form 8805 that supports changes made on this return.

If you owe tax, enclose (do not attach) your check or money order in the envelope with your amended return. See the instructions for line 19 on page 10.

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.

We welcome comments on forms. If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 4.

Estimates of Taxpayer Burden

The table below shows burden estimates as of November 15, 2010, for taxpayers filing a 2010 Form 1040X tax return. Time spent and out-of-pocket costs are presented separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burden is a national average and does not necessarily reflect a "typical" case. The estimated average time burden for all taxpayers filing a Form 1040X is 7 hours, with an average cost of \$100 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. There is significant variation in taxpayer activity within this estimate. Similarly, tax preparation fees vary extensively depending on the tax situation of the taxpayer, the type of professional preparer, and the geographic area.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* earlier.

	Average Time Burden (Hours)	Average Cost (Dollars)
All 1040X Taxpayers	7	\$100