

# Instructions for Form 1040X

(Rev. January 2016)



Department of the Treasury  
Internal Revenue Service

## Amended U.S. Individual Income Tax Return

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

Contents	Page
Future Developments	<a href="#">1</a>
What's New	<a href="#">1</a>
General Instructions	<a href="#">1</a>
Purpose of Form	<a href="#">2</a>
Interest and Penalties	<a href="#">2</a>
When To File	<a href="#">2</a>
Special Situations	<a href="#">3</a>
Tracking Your Amended Return	<a href="#">5</a>
Line Instructions	<a href="#">5</a>
Calendar or Fiscal Year	<a href="#">5</a>
Name, Current Address, and Social Security Number (SSN)	<a href="#">5</a>
Amended Return Filing Status	<a href="#">5</a>
Lines 1 Through 30—Which Lines To Complete	<a href="#">6</a>
Columns A Through C	<a href="#">6</a>
Income and Deductions	<a href="#">7</a>
Line 1—Adjusted Gross Income	<a href="#">7</a>
Line 2—Itemized Deductions or Standard Deduction	<a href="#">7</a>
Line 4—Exemptions	<a href="#">7</a>
Form 1040EZ Filers—Lines 2 and 4	<a href="#">8</a>
Line 5—Taxable Income	<a href="#">8</a>
Tax Liability	<a href="#">8</a>
Line 6—Tax	<a href="#">8</a>
Line 7—Credits	<a href="#">9</a>
Line 9—Health care: individual responsibility	<a href="#">9</a>
Line 10—Other Taxes	<a href="#">9</a>
Payments	<a href="#">9</a>
Line 12—Withholding	<a href="#">9</a>
Line 13—Estimated Tax Payments	<a href="#">10</a>
Line 14—Earned Income Credit (EIC)	<a href="#">10</a>
Line 15—Refundable Credits	<a href="#">10</a>
Line 16—Amount Paid With Extension or Tax Return	<a href="#">10</a>
Line 17—Total Payments	<a href="#">11</a>
Refund or Amount You Owe	<a href="#">11</a>
Line 18—Overpayment	<a href="#">11</a>
Line 19—Amount Available To Pay Additional Tax	<a href="#">11</a>
Line 20—Amount You Owe	<a href="#">11</a>
Line 22—Overpayment Received as Refund	<a href="#">11</a>
Line 23—Overpayment Applied to Estimated Tax	<a href="#">12</a>
Part I—Exemptions	<a href="#">12</a>

Contents	Page
Part II—Presidential Election Campaign Fund	<a href="#">12</a>
Part III—Explanation of Changes	<a href="#">12</a>
Paid Preparer	<a href="#">12</a>
Assembling Your Return	<a href="#">12</a>
Where To File	<a href="#">13</a>
Paperwork Reduction Act Notice	<a href="#">13</a>
Estimates of Taxpayer Burden	<a href="#">14</a>

### Future Developments

For the latest information about developments related to Form 1040X and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1040x](http://www.irs.gov/form1040x).

### What's New

**Health coverage tax credit (HCTC) extended.** The HCTC, which expired at the end of 2013, has been reinstated retroactive to January 1, 2014. If you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, reemployment TAA recipient, Pension Benefit Guaranty Corporation pension payee, or qualifying family member, you may be able to claim the HCTC for qualifying health insurance coverage during 2014 or 2015. If you think you may be eligible for the HCTC for 2014, see [Health coverage tax credit for 2014](#) under *Special Situations*, later.

**Retroactive claims of refundable credits.** To claim the earned income credit, the child tax credit, or the American opportunity credit on an amended return, you and any child or student for whom you are claiming the credit must have had a valid SSN or ITIN before the due date for filing the return for the tax year being amended. For more information, see [Line 15—Refundable Credits](#), later.

**Wrongfully incarcerated individuals.** Certain amounts you receive due to wrongful incarceration may be excluded from gross income. If you included these amounts in income in a prior year, you may be able to amend your return to claim a refund or credit against tax. Additional guidance is being developed. For the latest information, go to [www.irs.gov/form1040x](http://www.irs.gov/form1040x).

**Refundable credits.** On line 15, Refundable credits, the checkboxes for Forms 5405 and 8839 have been removed because the statute of limitations for claiming the refundable credits figured on those forms has expired for most taxpayers.

### General Instructions

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, 2014 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 1-800-829-3676. You can also find them online at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). If you are amending a prior year return, click on "Prior Year Forms & Pubs."

## 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](#) under *When To File*, later, and the discussion on carryback claims under *Special Situations*, later.

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.



*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](#) under Interest and Penalties, later.*

**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 to request a refund of your share of a joint overpayment that was offset against a past-due obligation of your spouse. 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](#) under *Special Situations*, later.

## 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. The IRS 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](http://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 either an overpayment of tax due to a claim of right adjustment under section 1341(b)(1) or the carryback of a net operating loss, an unused general business credit, or a net section 1256 contracts loss. If you use Form 1040X, see the special instructions for carryback claims in

these instructions under [Special Situations](#), later. 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](#) under [Special Situations](#), later.

**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, if the year at issue is no more than 5 years before 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](#), later.*

**Health coverage tax credit (HCTC) for 2014.** Eligible TAA recipients, alternative TAA recipients, reemployment TAA recipients, Pension Benefit Guaranty Corporation pension payees, and qualifying family members, may be able to claim the HCTC for qualifying health insurance coverage during 2014. If you think you may be eligible for the HCTC for 2014, see the 2013 Form 8885, Health Coverage Tax Credit, and its instructions or [www.irs.gov/HCTC](http://www.irs.gov/HCTC) for more information.

To claim the HCTC for 2014, you must first file an original 2014 tax return without claiming the HCTC, even if you have no other filing requirement. To amend a 2014 tax return to claim the HCTC, complete Form 1040X and write "HCTC" in large, bold letters at the top of the form.

**Line 15.** On line 15, check the box for Form 8885 and attach the 2013 Form 8885. Cross out "2013" in the upper right corner of Form 8885 and write "2014" in large, bold numbers.

Follow the 2013 Instructions for Form 8885 to figure your HCTC, including the instruction requiring that you attach documents that prove that your health insurance plan is qualified and that you paid the qualified health insurance premiums. Qualified health insurance plans for tax year 2014 include all plans that were previously qualified and all qualified health plans offered through a Health Insurance Marketplace. Previously, the first day of non-group (individual) coverage had to start at least 30 days before the taxpayer became eligible for the HCTC. This 30-day requirement is eliminated for coverage months in taxable years beginning in and after 2014. Check [www.irs.gov/HCTC](http://www.irs.gov/HCTC) for more information about proof of coverage and eligibility.

**Part III.** The HCTC now requires an election. You must elect the HCTC for a coverage month for which you're eligible for the HCTC. Once you elect to take the HCTC for a month in tax year 2014, the election to take the HCTC applies to all subsequent coverage months in the tax year for which you're eligible to take the HCTC. Make the required election in Part III of Form 1040X when explaining why you are amending your return. For example, "I am claiming the HCTC. I elect HCTC starting in January." The election must be made within 3 years (including extensions) after the date you filed your original return as described in [When To File](#), earlier.

**Premium tax credit (PTC).** Once you elect to take the HCTC for a coverage month, you cannot claim the PTC for the same coverage in that coverage month or in any subsequent coverage months during your tax year in which you're eligible to claim the HCTC. Correct any PTC you previously claimed on Form 8962, Premium Tax Credit, and attach Form 8962 when you amend your tax return. If advance payments of the premium tax credit (APTC) were made for you, your spouse, or a dependent who enrolled in coverage through a Health Insurance Marketplace in 2014, continue to report all APTC on Form 8962. However, leave Form 8962, line 28, blank. The Form 8962, line 28, repayment limit does not apply to coverage for which you elect the HCTC for any month in the tax year. Do not complete Part 5 of Form 8962 for coverage for which you elect the HCTC for any month.

When completing Form 8885, the cost of coverage used to compute the HCTC includes the amount you paid to the insurance provider for all the months subject to the HCTC election plus the amount of the monthly APTC shown on Form 1095-A, lines 21-32, column C, for the months you claim the HCTC. However, if you complete Part 4 of Form 8962, include only the enrollment premiums and APTC allocated to you.

**Other items on your return.** You may need to adjust other items on your return. For example, claiming the HCTC can change your:

- Medical expense deduction on Schedule A (Form 1040);
- Self-employed health insurance deduction on Form 1040, line 29;
- Net premium tax credit on Form 1040, line 69, Form 1040A, line 45, or Form 1040NR, line 65;
- Excess advance premium tax credit repayment on Form 1040, line 46, Form 1040A, line 29, or Form 1040NR, line 44;
- Alternative minimum tax on Form 1040, line 45, Form 1040A, line 28, or Form 1040NR, line 43; and
- Nonrefundable credits.

**Assembling and mailing your return.** You must write "HCTC" at the top of page 1 of Form 1040X and attach a copy of an official letter from the PBGC, Department of Labor, or your state workforce agency or employment office reflecting you were eligible for trade adjustment assistance or received PBGC pension payments for the months you elect the HCTC. Also attach proof that your health insurance plan was qualified and that you paid the qualified health insurance premiums. Mail the completed Form 1040X, Form 8885, Form 8962 (if applicable), and supporting documents to the following address, regardless of where you live:

Department of the Treasury  
Internal Revenue Service  
Austin, Texas 73301-0215

If using a private delivery service, the address is:

Internal Revenue Service  
3651 South I-H 35, Stop 6055 AUSC  
Austin, Texas 78741

**Additional Medicare Tax.** Beginning in 2013, a 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly, or
- \$200,000 for any other filing status.

If your Medicare wages, railroad retirement (RRTA) compensation, or self-employment income is adjusted, you may need to correct your liability, if any, for Additional Medicare Tax. When correcting Additional Medicare Tax liability, attach to Form 1040X a corrected Form 8959, Additional Medicare Tax, and, if correcting Medicare wages or railroad retirement (RRTA) compensation, attach Form W-2, Wage and Tax Statement, or Form W-2c, Corrected Wage and Tax Statement. For more information, see the Instructions for Form 8959.

**Airline payments.** Qualified airline employees (which include former employees or surviving spouses but not covered executives) who received an airline payment(s) can exclude from gross income a portion of any payment(s) received by rolling over that amount to a traditional IRA. The maximum amount that can be rolled over or transferred to a traditional IRA is 90% of the total airline payment(s) received.

Generally, the rollover or transfer to a traditional IRA must have been done within 180 days of receipt of the airline payment (or August 14, 2012, if later). But, if the airline payment was made under the approval of an order of a Federal bankruptcy court in a case filed on November 29, 2011, you can roll over the airline payment within the period beginning on December 18, 2014, and ending on June 15, 2016. For more information on airline payments, see Pub. 590-A, Contributions to Individual Retirement Arrangements (IRAs).

To exclude an airline payment from gross income, you must file a Form 1040X for the tax year in which the airline payment was received and included in your gross income. You must file the return before the expiration of the statute of limitations. See [When To File](#), earlier.

Be sure to include this reason for filing a Form 1040X with your explanation in Part III.

**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 10. 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, General Business Credit; Form 1116, Foreign Tax Credit (Individual, Estate, or Trust); 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; Schedule A (Form 1040); or Form 8962.

**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.



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

**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.

**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 have filed a Form 8379 and are filing a 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-B, Distributions from Individual Retirement Arrangements (IRAs), for distributions from IRAs; and Pub. 575, Pension and Annuity Income, for distributions from elective deferral plans.

**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.*

**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.

**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](http://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 Pub. 547.

**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, current 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.).
- Across the top of the new or corrected return, write "Amended."
- Attach the new or corrected return to the back of Form 1040X.

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

**Same-sex marriage.** For federal tax purposes, marriages of couples of the same sex are treated the same as marriages of couples of the opposite sex. If you filed a return while you were married to someone of the same sex, you may be able to amend the return to file as married filing separately or married filing jointly. See [Same-sex spouses](#) under *Amended Return Filing Status*.

**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."

**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.

## Tracking Your Amended Return

You should generally allow 8 to 12 weeks for Form 1040X to be processed. However, in some cases, processing could take up to 16 weeks. Use the [Where's My Amended Return](#) application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mail it to show up in our system. You will need to provide the following information.

- Your Taxpayer Identification Number (for most taxpayers that is their social security number).
- Your date of birth.
- Your ZIP code.

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## 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, Current 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.

**Note.** If you have moved since you filed your original return, enter your current address on Form 1040X.

**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, Request for Innocent Spouse Relief, or Pub. 971, Innocent Spouse Relief.

**Same-sex spouses.** You may amend a return filed before September 16, 2013, to change your filing status to married filing separately or married filing jointly. But you are not required to change your filing status on a return filed before that date, even if you amend that return for another reason. In either case, your amended return must be consistent with the filing status you choose. You must file the amended return before the expiration of the period of limitations. See *When To File*, earlier.

**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.*

**Full-year coverage status.** Beginning in 2014, you must:

- Have qualifying health care coverage (called minimum essential coverage) for every month of the tax year for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent,
- Qualify for an exemption from the requirement to have minimum essential coverage, or
- Make a shared responsibility payment with your tax return.

Check "Yes" on this line if you had minimum essential coverage for every month of the tax year for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent. A person is treated as having minimum essential coverage for any month in which he or she has minimum essential coverage for at least 1 day of the month. You can check "Yes" even if:

- A dependent child was born or adopted during the year and did not have minimum essential coverage during the months before birth or adoption (but the child must have minimum essential coverage for every month of the tax year following the birth or adoption), or
- A spouse or dependent who died during the year did not have minimum essential coverage during the month of or months after death (but he or she must have had minimum essential coverage for every month of the tax year that he or she was alive).

Otherwise, check "No" and see the CAUTION, below. If you are amending your return for a year prior to 2014, leave both checkboxes blank.

**Taxpayers who can be claimed as a dependent.** Leave both boxes blank if you can be claimed as a dependent by another taxpayer. You do not owe a shared responsibility payment and do not need to file Form 8965. To find out if someone can claim you as a dependent, see *Exemptions for Dependents* in Pub. 501 or *Line 6c — Dependents* in the instructions for Form 1040 or Form 1040A.



*If you cannot check "Yes" and do not qualify for a coverage exemption, you may owe a shared responsibility payment. See Form 8965, Health Coverage Exemptions, and its instructions, to determine if anyone in your household qualifies for a coverage exemption. See Line 9—Health care: individual responsibility, later, to report a shared responsibility payment or to change the amount of a shared responsibility payment reported on your original return.*

## Lines 1 Through 30—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 1-800-829-3676 or download them from [www.irs.gov/formspubs](http://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, current 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 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 specific instructions apply, follow the rules below.

- Always complete the top of page 1 through *Full-year coverage*.
- 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.

## 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.** Sheila originally reported \$21,000 as her adjusted gross income on her 2012 Form 1040. She received another Form W-2 for \$500 after she filed her return. She completes line 1 of Form 1040X as follows.

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

Sheila would also report any additional federal income tax withheld on line 12 in column B.

IF you are changing only...*	THEN complete Form 1040X...
Filing status	Lines 1–23
Exemptions	Lines 1–30
Income 1040 lines 7–21 1040A lines 7–14b 1040EZ lines 1–3	Lines 1–23
Adjustments to income 1040 lines 23–35** 1040A lines 16–19	Lines 1–23
Itemized or standard deductions 1040 line 40 1040A line 24 1040EZ line 5***	Lines 1–23
Tax before credits 1040 lines 44, 45, and 46 (2012–2013 lines 44–45) 1040A lines 28 and 29 (2012–2013 line 28) 1040EZ line 10	Lines 5–23
Nonrefundable credits 1040 lines 48–54 (2012–2013 lines 47–53) 1040A lines 31–35 (2012–2013 lines 29–33)	Lines 6–23
Other taxes 1040 lines 57–62 (2012–2013 lines 56–60) 1040A line 38 (2012–2013 N/A) 1040EZ line 11 (2012–2013 N/A)	Lines 6–23
Payments and refundable credits 1040 lines 64–73 (2012–2013 lines 62–71) 1040A lines 40–45** (2012–2013 lines 36–40**) 1040EZ lines 7–8a**	Lines 10–23
* This column gives line numbers for 2012 through 2015 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. *** The total on Form 1040EZ, line 5 combines personal exemptions and the standard deduction. See <i>Form 1040EZ Filers—Lines 2 and 4</i> , later.	

## 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:
2012–2015	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 premium tax credit;
- Allowable charitable contributions deduction or the taxable amount of social security benefits;
- Total itemized deductions or deduction for exemptions (see the instructions for line 4, later); or
- Individual shared responsibility payment (see the instructions for line 9, later).

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, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., 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](#), later, 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).

### 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](#), later, if the return you are amending is Form 1040EZ.

**Changing the number of exemptions claimed.** You must complete Part I, Exemptions, 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 24 through 30.

Multiply the total number of exemptions claimed by the amount shown in the following table for the year you are amending. However, if the amount on line 1 of Form 1040X is more than \$150,000, first see [Who must use the Deduction for Exemptions Worksheet](#), below.

IF you are amending your...	THEN the amount for one exemption is...
2015 return	\$4,000
2014 return	\$3,950
2013 return	\$3,900
2012 return	\$3,800

**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. Be sure to use the Deduction for Exemptions Worksheet in the instructions for the form and year you are amending.

**Note.** There is no limitation on the deduction amounts claimed and no Deduction for Exemptions Worksheet to complete for tax year 2012.

You must use the Deduction for Exemptions Worksheet if—		
You are amending your:	And your filing status is:	And the amount on line 1 is over:
2013, 2014, or 2015 return	Married filing separately	\$150,000 for 2013, \$152,525 for 2014 or \$154,950 for 2015
	Married filing jointly or Qualifying widow(er)	\$300,000 for 2013, \$305,050 for 2014 or \$309,900 for 2015
	Single	\$250,000 for 2013, \$254,200 for 2014 or \$258,250 for 2015
	Head of household	\$275,000 for 2013, \$279,650 for 2014 or \$284,050 for 2015

## 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 following chart 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...
2015 return	Single	\$ 6,300	\$4,000
	Married filing jointly	12,600	8,000
2014 return	Single	\$ 6,200	\$3,950
	Married filing jointly	12,400	7,900
2013 return	Single	\$ 6,100	\$3,900
	Married filing jointly	12,200	7,800
2012 return	Single	\$ 5,950	\$3,800
	Married filing jointly	11,900	7,600

## 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(s) 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(s), tax table, and worksheet, if necessary. Indicate the method(s) you used to figure the tax entered on line 6, as shown in the following chart.



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 Unearned Income	F8615

**Example 1.** The taxable income on your original 2012 Form 1040 was \$49,650. You used the Tax Table in the 2012 Instructions for Form 1040 to find the tax, \$8,449. You are amending your 2012 Form 1040 to add \$160 of interest income, which you add in on line 1 of Form 1040X. There are no other changes. According to the 2012 Form 1040 instructions for line 44 (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 \$8,486. Below is your completed Form 1040X, line 6.

6	Tax. Enter method(s) used to figure tax (see instructions):				
	Table	6	8,449	37	8,486

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. Also include any excess advance premium tax credit repayment from Form 8962.

**Example 2.** The taxable income on your original 2014 Form 1040 was \$49,650. You used the Tax Table in the 2014 Instructions for Form 1040 to find the tax, \$8,275. You are amending your 2014 Form 1040 to add \$160 of interest income (which you add in on line 1 of Form 1040X) and \$500 of advance premium tax repayment (APTC Repayment) (which you add in on line 6 of Form 1040X). There are no other changes. According to the 2014 Form 1040 instructions for line 44 (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 \$8,313. You must then add \$500 of APTC Repayment to figure the amount to enter on line 6 (\$8,813). Below is your completed Form 1040X, line 6.

6	Tax. Enter method(s) used to figure tax (see instructions):				
	Table; APTC Repayment	6	8,275	538	8,813



Any changes you made to Form 1040X, lines 1 through 6, 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 following chart to find the corresponding lines.

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A are:	1040EZ is:
2014 – 2015	48–54	31–35	N/A
2012 – 2013	47–53	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—Health care: individual responsibility

If you made any changes on Form 1040X lines 1 through 5, you may need to refigure your individual shared responsibility payment. Enter your refigured individual shared responsibility payment in column A. Use the following chart to find the corresponding lines. The shared responsibility payment does not apply to tax years before 2014. You do not owe a shared responsibility payment if you can be claimed as a dependent by another taxpayer.

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2014 – 2015	61	38	11

## Line 10—Other Taxes

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

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A is:	1040EZ is:
2014 – 2015	57–60 and 62	N/A	N/A
2012 – 2013	56–60	N/A	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 12—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 show any federal income tax withheld.

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A are:	1040EZ is:
2014 – 2015	64, 71	40 (plus any write-in for excess SS/ RRTA on line 46)	7
2012 – 2013	62, 69	36 (plus any write-in for excess SS/ RRTA on line 41)	7

### Line 13—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:
2014 – 2015	65	41	N/A
2012 – 2013	63	37	N/A

### Line 14—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 your EIC was reduced or disallowed for the tax year you are amending, see the instructions on 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:
2014 – 2015	66a	42a	8a
2012 – 2013	64a	38a	8a

### Line 15—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 schedule(s) or form(s). If you are claiming the HCTC for 2014, attach a completed Form 8885 for tax year 2013, but cross out "2013" in the upper-right corner and write in large, bold numbers "2014."

In addition, specify any credit not listed in the blank area after "other (specify)" and include this amount in the line 15 total.

IF you are amending tax year...	THEN the corresponding line(s) on Form...		
	1040 are:	1040A are:	1040EZ is:
2014 – 2015	67–69, 72–73*	43–45	N/A
2012 – 2013	65, 66, 70, 71	39, 40	N/A

\*The HCTC, which expired at the end of 2013, has been reinstated retroactive to January 1, 2014. It cannot be claimed on an original 2014 tax return, but may be claimed on an amended return. See [Health coverage tax credit \(HCTC\) for 2014, earlier.](#)

**Earned income credit.** If you didn't have a social security number (an SSN) by the due date of your return for the tax year being amended (including extensions), you can't claim the EIC on your amended return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return for the tax year being amended (including extensions), you can't count that child as a qualifying child in figuring the EIC on your amended return, even if that child later gets an SSN. See the instructions for lines 66a and 66b.

**Child tax credit.** If you didn't have an SSN (or ITIN) by the due date of your return for the tax year being amended (including extensions), you can't claim the child tax credit on your amended return, even if you later get an SSN (or ITIN). Also, no credit is allowed on your amended return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return for the tax year being amended (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**American opportunity credit.** If you didn't have an SSN (or ITIN) by the due date of your return for the tax year being amended (including extensions), you can't claim the American opportunity credit on your amended return, even if you later get an SSN (or ITIN). Also, you can't claim this credit on your amended return for a student who didn't have an SSN, ATIN, or ITIN by the due date of your return for the tax year being amended (including extensions), even if the student later gets one of those numbers. See Pub. 970 and the instructions for Form 8863 for more information.

### Line 16—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, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, or Form 2350, Application for Extension of Time To File U.S. Income Tax Return (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.

**Example.** Dillon is filing Form 1040X to amend his 2014 tax return. He sent a check for \$1,500 with his original return, reflecting a payment of \$1,400 in taxes and a \$100 estimated tax penalty. When completing Form 1040X, Dillon enters \$1,400 on line 16 (the check sent with the original return minus the \$100 penalty).

IF you are amending tax year...	THEN the corresponding line on Form...		
	1040 is:	1040A is:	1040EZ is:
2014 – 2015	70	46 (write-in amount)	9 (write-in amount)
2012 – 2013	68	41 (write-in amount)	9 (write-in amount)



See *To pay online or by phone*, later.

### Line 17—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 45 (40 and 44 for 2012). Enter “USVI” and the amount on the dotted line next to line 17.

### 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 18—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:
2014 – 2015	75	47	13a
2012 – 2013	73	42	11a

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

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 19—Amount Available To Pay Additional Tax

If line 18 is larger than line 17, line 19 will be negative. You will owe additional tax. To figure the amount owed, treat the amount on line 19 as positive and add it to the amount on line 11. Enter the result on line 20.

### Line 20—Amount You Owe

You can pay online, by phone, or by mail.

**To pay online or by phone.** You can pay the amount you owe using Direct Pay, the Electronic Federal Tax Payment System (EFTPS), or your debit or credit card. When you use Direct Pay you pay your taxes directly from your checking or savings account at no cost to you. You receive instant confirmation that your payment has been made and you can schedule your payment up to 30 days in advance. For more information, go to [www.irs.gov/payments](http://www.irs.gov/payments).

**To pay by mail.** Send your signed Form 1040X with a check or money order for the full amount payable to “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, current 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, “Amended 2012 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<sup>xx/100</sup>”).

**What if you cannot pay.** If you cannot pay the full amount shown on line 20, 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, also see its separate 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 22—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 22 will be sent separately from any refund you claimed on your original return

(see the instructions for line 18). 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 23—Overpayment Applied to Estimated Tax

Enter on line 23 the amount, if any, from line 21 you want applied to your estimated tax for next year. Also, enter that tax year 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 21 to next year's estimated tax.

### Part I—Exemptions

If you are changing the number of exemptions claimed on your return, complete lines 24 through 29, and line 30, if necessary. Enter the new exemption amount on line 29 and line 4, column C.

### Line 29—Exemption Amount

To figure the amount to enter on line 29, you may need to use the Deduction for Exemptions Worksheet in the instructions for the form and year you are amending. To find out if you do, see [Who must use the Deduction for Exemptions Worksheet](#) under the instructions for line 4, earlier. 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 28.

IF you are amending tax year...	THEN the amount for one exemption is...
2015	\$4,000
2014	\$3,950
2013	\$3,900
2012	\$3,800

### Line 30—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 2015 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 and if you must complete Part I of Schedule 8812.

**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 2015, this period ends on January 2, 2018. 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 2012 or 2014,
  - Changed your filing status from qualifying widow(er) to head of household, or
  - Are carrying an unused NOL or credit to an earlier year.
- If you are amending a 2014 tax return to claim the HCTC, you must make the required election in Part III. For more information, see [Part III](#) under *Health coverage tax credit (HCTC) for 2014*, earlier.

## 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 a copy of your original return, correspondence, or other items unless required to do so.

Attach to the front of Form 1040X:

- A copy of any Form W-2, Form W-2c, or Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that support changes made on this return;
- A copy of any Form W-2G, Certain Gambling Winnings, or 1099-R that support changes made on this return, but only if tax was withheld; and
- A copy of any Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding; Form SSA-1042S, Social Security Benefit Statement (Nonresident Aliens); Form

RRB-1042S, Payments by the Railroad Retirement Board (Nonresident Aliens); or Form 8288-A, Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests, that support changes made on this return.

Attach to the back of Form 1040X any Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, 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 20, earlier.

## 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
To claim the HCTC for 2014	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215
With Form 1040NR or 1040NR-EZ	Department of the Treasury Internal Revenue Service 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, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0052
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, Wyoming	Department of the Treasury Internal Revenue Service 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 Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0052
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 alien	Department of the Treasury Internal Revenue Service 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.

**Private delivery services.** You can also use certain private delivery services designated by the IRS to meet the "timely mailing treated as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
  - UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- For more information, go to [IRS.gov](http://IRS.gov) and enter "private delivery service" in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service to mail your return to one of the service centers designated above. You will also find any updates to the list of designated private delivery services. The private delivery service can tell you how to get written proof of the mailing date.

## 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 send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see [Where To File](#), earlier.

## Estimates of Taxpayer Burden

The table below shows burden estimates as of December 2015, for taxpayers filing a 2015 Form 1040X tax return.

Reported time and cost burden is a national average and does not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. The estimated average time burden for all taxpayers filing a Form 1040X is 10 hours, with an average cost of \$160 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 these estimates.

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. Tax preparation fees vary widely 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	10	\$160