



Instructions for Form 1040X

Amended U.S. Individual Income Tax Return

(Revised September 1972)

Use of Form 1040X

Form 1040X may be used to correct an individual income tax return on Form 1040A or Form 1040. While use of the form is not mandatory, the Internal Revenue Service prefers that it be used rather than Form 1040 or Form 843, since the form is designed to expedite processing.

Information on Income, Deductions, etc.

You should refer to the instructions for the individual income tax return and related schedules and forms, for the year you are amending, if you have any questions regarding the taxability of certain types of income, the allowability of certain expenses as deductions from income, etc. Likewise, you should refer to the tax tables or tax rate schedules to figure the corrected tax for this return. If you need additional information or assistance, contact your local Internal Revenue office.

Attachments to the Return

Where the individual income tax return and instructions require a schedule or form to support an item of income, deduction, or credit, you should attach the appropriate schedule or form to this amended return to explain any change in income, deduction or credit. For example, if the gain on the sale of securities is decreased, complete Schedule D, Form 1040 and attach it to this amended return.

When to File

Form 1040X can be filed only after you have filed your original return.

Net Operating Loss

A refund, based on a net operating loss as provided in section 172 of the Internal Revenue Code, should not include the refund of self-employment tax, if any, reported on line 3. For further information, contact your local Internal Revenue office.

Specific Instructions

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Question (a).—ENTER ON THIS LINE THE CALENDAR YEAR, OR FISCAL YEAR, OF THE RETURN WHICH YOU ARE AMENDING.

Question (c).—If you have been asked to furnish additional information to establish the accuracy of specific items on your original return (such as an exemption for a dependent), and the issue is still open, question (c) should be answered "Yes." If the issue has been resolved, answer "No" but use the adjusted figures reported to you if a change was made.

Column A.—Entries reported in this column are the amounts shown on your original return, or as later corrected and closed on the basis of an examination of your original return.

To illustrate—John Smith filed his 1971 income tax return reporting total income of \$3,000 from interest on bank deposits. The Internal Revenue Service examined his return increasing his total income to \$4,500 after it was established that Mr. Smith had omitted net rental income of \$1,500. Mr. Smith now desires to amend his 1971 return to report a \$500 casualty loss of rental equipment. Therefore, Mr. Smith enters on line 1, \$4,500 in column A, \$500 in column B and \$4,000 in column C.

Column C.—Entries reported in this column are the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

Line 1—Total Income.—Any changes reported on this line must be explained on page 2. To determine the amount for this line add income from all sources, such as wages, interest, dividends, and net profit from business, and then subtract adjustments for sick pay, moving expenses, employee business expenses and payments by self-employed persons to retirement plans.

If you are correcting the amount of wages or other employee compensation, attach copy B of any additional or corrected Forms W-2 received since your original return was filed.

Line 2—Deductions.—If the tax table was used on the original return enter "Tax Table" in column A, and if the tax table is used on this return, enter "Tax Table" in column C. If the tax table is used on either return, enter "Tax Table" in column B.

Note: Use your copy of your original return as a guide to make the necessary tax computation steps between lines 2 and 3 on Form 1040X.

Line 3—Total Tax.—**Self-employment Tax:** Attach Schedule SE (Form 1040) if this item is being changed for 1969 and later years. Obtain these forms from your local Internal Revenue office.

Tax on Tip Income: If you adjusted the overpayment or balance due on your original return for Social Security or Railroad Retirement tax on tips, take the adjustment into account on line 3. Complete and attach Form 4137, if required.

Line 4—Federal Income Tax Withheld and Excess F.I.C.A. Tax.—If you are changing the amount of these prepayments, attach copy B of any additional or corrected Forms W-2 received since your original return was filed.

Line 5—Other Credits.—This line includes the sum of the credits for (a) Federal tax pertaining to special fuels, nonhighway gasoline and lubricating oil and (b) regulated investment company undistributed capital gain.

Federal Special Fuels, Nonhighway Gasoline and Lubricating Oil

Tax Credit.—For taxable years ending before July 1, 1970, you cannot claim a larger credit than you originally claimed once the due date for filing the return (including any extension) has expired. For taxable years ending after June 30, 1970, you may claim the credit for the first time or increase the credit you originally claimed any time before the expiration of the due date for filing a claim for credit or refund. Section 6427, relating to credit or refund of special fuels, applies only to such fuel used after June 30, 1970.

Line 6—Enter the Estimated Tax Payment you claimed on your return. Also, if you filed Form 1040C enter the amount you paid as balance due with the return.

Line 7—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1972, enter the amount paid with Form 4868 on this line.

Line 8—Amount(s) Paid.—Enter on this line the amount actually paid on the "Balance Due" reported on your original return. Also include any payments made on assessments of tax which resulted from examination of your original return.

Line 10—Overpayment Shown on Original Return.—Enter on this line the amount of refund received (or expected to be received) from your original return. That amount must be considered in preparing your amended return since any refund due from your original return will be refunded separately from any additional refund claimed on this amended return. Also include in the entry for this line the amount of any additional overpayment you have received as a result of an examination of your original return.

Line 13—Refund.—If you are entitled to a refund larger than the amount claimed on your original return, your amended return should show only the additional amount due you. This amount will be refunded separately from the amount claimed on your original return, as stated in the instruction for line 10.

Part I.—Complete lines 1, 2, and 3 IN ALL CASES. If additional exemptions are claimed on this return, complete lines 4, 5, and 6.

Part II.—Enter the line reference from page 1 for which a change is reported, and your explanation in detail, regarding the reasons for the change.

Where to File.

If your legal residence or principal place of business is in	Use this mailing address
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
New Jersey	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Indiana, Kentucky, Tennessee, Virginia, North Carolina, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
If you are located in	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.