Department of the Treasury Internal Revenue Service

Instructions for Form 1040X

Amended U.S. Individual Income Tax Return

(Revised January 1975)

Use of Form 1040X

You may use Form 1040X to correct your income tax return, Form 1040A or Form 1040. The Internal Revenue Service suggests that you use Form 1040X rather than Form 1040 or Form 843, because Form 1040X will expedite processing.

Information on Income, Deductions, etc.

If you have questions about what income is taxable or what expenses are deductible, etc., see the instructions for the return (and related schedules and forms) for the year you are amending. And be sure to use the tax tables or tax rate schedules for that year to figure the corrected tax for this return. If you need more information or help, contact your local Internal Revenue Service office.

Attachments to Form 1040X

Where the income tax return requires a schedule or form to support an item of income, deduction, or credit, you should attach the appropriate schedule or form to Form 1040X 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 Form 1040X. (See also the specific instructions.)

When to File

File Form 1040X 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 Service office.

Specific Instructions

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

Question (c).—If you have been asked to furnish additional information to verify specific items on your original return (such as an exemption for a dependent), and the issue is still open, answer question (c). If the issue has been resolved, answer "No" but enter in Column A the adjusted figures reported to you if a change was made.

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

To illustrate.—John Smith filed his 1973 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 he had overlooked net rental income of \$1,500. Mr. Smith now desires to amend his 1973 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.—Report in this column 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.—Explain on page 2 any changes reported on this line. 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 such items as 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 after you filed your original return.

Line 2—Deductions.—If you used the tax table for your original return, enter "Tax Table" in column A and if you use the tax table for this return, enter "Tax Table" in Column C. If the tax table is used on either return, enter "Tax Table" in column R

Line 3—Total Tax.—Use your copy of your original return as a guide to make the necessary tax computation.

Self-employment Tax: Attach Schedule SE (Form 1040) if you change this item. You can get this form from your local Internal Revenue Service 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 FICA Tax Withheld.—If you are changing either of these amounts, attach copy B of any additional or corrected Forms W–2 received since you filed your original return.

Line 5—Other Credits.—Include the total of your credits for (a) Federal tax on special fuels, nonhighway gasoline and lubricating oil and (b) regulated investment company undistributed capital gain.

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 2month extension of time to file Form 1040, enter the amount paid with Form 4868 on this line. Line 8—Amounts Paid.—Enter on this line the amount actually paid on the "Balance Due" reported on your original return. Also include any additional tax as a result of an examination of your original return. Do not include payments of interest or penalties.

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 Form 1040X since any refund you have not yet received from your original return will be refunded separately from any additional refund claimed on your Form 1040X. Also include in the entry for this line any additional overpayment of tax you have received as a result of an examination of your original return. Do not include any interest received on any refund.

Line 13—Refund.—If you are entitled to a refund larger than the amount claimed on your original return, 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.

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Part I—Exemptions.—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 — Explanation of Changes.—Enter the line reference from page 1 for which a change is reported, and give a detailed explanation of the reasons for the change.

Part III—Presidential Election Campaign Fund Designation.—You may use Form 1040X to make a designation to the Presidential Election Campaign Fund if you (or your spouse if a joint return was filed) did not do so on your original return. This designation must be made within 20½ months after the original due date for filing the return. So for the calendar year 1974, this period expires on December 31, 1976. Note: A "Yes" designation is irrevocable.

Where to File.

If your legal residence or principal place of business is in

Use this mailing address

place of business is in	mailing address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
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 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
If you are located in	Use this address
Panama Canal Zone, American Samoa	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
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, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.