



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

# Instructions for Form 1040-X



Department of the Treasury  
Internal Revenue Service

(Rev. January 2023)

## Amended U.S. Individual Income Tax Return (Use With the July 2021 Revision of Form 1040-X)

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

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### Future Developments

For the latest information about developments related to Form 1040-X and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X).

### What's New

**Amending Form 1040-NR.** When electronically filing Form 1040-X to amend a Form 1040-NR, complete Form 1040-X in its entirety. For details on amending Form 1040-NR by paper filing Form 1040-X, see [Resident and nonresident aliens](#), later.

### Reminders

**Continuous-use form and instructions.** Form 1040-X and its instructions were converted from an annual revision to continuous use in tax year 2021. The form and instructions will each be updated as required. For the most recent version, go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X). Section discussions and charts that were updated annually have been removed, or replaced with references to relevant forms, schedules, instructions, and publications. See the forms, schedules, instructions, and publications for the year of the tax return you are amending for guidance on specific topics.

**Electronic filing available for Form 1040-X.** You can file Form 1040-X electronically with tax filing software to amend 2019 or later Forms 1040 and 1040-SR, and 2021 or later Forms 1040-NR. See [IRS.gov/Filing/Amended-Return-Frequently-Asked-Questions](https://www.irs.gov/Filing/Amended-Return-Frequently-Asked-Questions) for more information.

**Extended time to file a claim for refund or credit.** Under certain circumstances, you may have additional time to file an amended return to claim a refund or credit. For details, see [Federally declared disasters](#) and [Combat zones and contingency operations](#), later.

### General Instructions

When you file Form 1040-X for a tax year, it becomes your new tax return for that year. It changes your original return to include new information. The entries you make on Form 1040-X under the column headings *Correct amount* and *Correct number* are the entries you would have made on your original return had it been done correctly.



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

To complete Form 1040-X, you will need:

- Form 1040-X and these separate instructions;
- A copy of the return you are amending (for example, 2021 Form 1040), including supporting forms, schedules, and any worksheets you completed;
- Additional supporting forms, schedules, and any worksheets for the return you are amending that you will need to complete to show your changes;
- If applicable, a new Form 1040, 1040-SR, or 1040-NR for the return you are amending (see [Resident and nonresident aliens](#) below);
- 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 find them online at [IRS.gov/Forms](#). To obtain the instructions for a prior year return, go to [IRS.gov/Forms](#) and click on the link for prior year instructions under "Other Options." You can also order paper copies of the instructions for your return at [IRS.gov/OrderForms](#) or by calling 800-829-3676.

## Purpose of Form

Use Form 1040-X to do the following.

- Correct Form 1040, 1040-SR, or 1040-NR.
- 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, don't include any interest or penalties on Form 1040-X; 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 1040-X. 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 1040-X for each year you are amending. If you are changing your federal return, you may also need to change your state return.

**Resident and nonresident aliens.** Use Form 1040-X to amend Form 1040-NR. Also use Form 1040-X if you should have filed Form 1040 instead of Form 1040-NR, or vice versa.

If you are **filing Form 1040-X by paper** to amend Form 1040-NR, or to file the correct return, do the following.

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



The above instructions apply to paper filing only. If you are **electronically filing Form 1040-X** to amend Form 1040-NR, you **must** complete the Form 1040-X in its entirety.



If you file Form 1040-X claiming a refund or credit for more than the correct amount, you may be subject to a penalty of 20% of the disallowed amount. See [Penalty for erroneous claim for refund or credit](#) under Interest and Penalties, later.

**Don't** file Form 1040-X if you are requesting only 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.

**Don't** file Form 1040-X 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 1040-X to request an additional refund after filing Form 8379, see [Injured spouse claim](#) under *Special Situations*, later.

## Which Revision To Use

Use the July 2021 revision of Form 1040-X to amend 2019 and later tax returns, until a later revision is issued. Use these instructions with the July 2021 revision of Form 1040-X.

If you are amending a 2018 or earlier tax return, use the January 2020 revision of this form and instructions. All revisions are available at [IRS.gov/Form1040X](#).

## 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 income 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 don't pay the additional tax due on Form 1040-X 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 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't 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 won't have to pay the penalty if you can show reasonable cause for not paying your tax on time.

**Penalty for erroneous claim for refund or credit.** If you file a claim for refund or credit in excess of the correct amount, you may have to pay a penalty equal to 20% of the disallowed amount, unless you had reasonable cause for the claim. The penalty won't be figured on any part of the disallowed amount of the claim 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 doesn't 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 [IRS.gov/irb/2010-17\\_IRB#NOT-2010-33](#).

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

## When To File

File Form 1040-X only after you have filed your original return. You may amend your original return by filing Form 1040-X more than once, as long as each Form 1040-X is filed timely. Generally, for a credit or refund, you must file Form 1040-X 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 on July 1, your return is considered filed on July 1. The time limit for filing a claim for credit or refund on a Form 1040-X 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.



*Don't file more than one original return for the same year, even if you haven't received your refund or haven't 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.*

**Federally declared disasters.** If you were affected by a federally declared disaster, you may have additional time to file a claim for credit or refund on your amended return. See Pub. 556 and [IRS.gov/Businesses/Small-Businesses-Self-Employed/Disaster-Assistance-and-Emergency-Relief-for-Individuals-and-Businesses](https://www.irs.gov/Businesses/Small-Businesses-Self-Employed/Disaster-Assistance-and-Emergency-Relief-for-Individuals-and-Businesses) for details.

**Combat zones and contingency operations.** The due date for claiming a credit or refund on your amended return may be automatically extended when you are in, or are hospitalized as a result of injuries sustained in, a combat zone or contingency operation. For more details, see Pub. 3, Armed Forces' Tax Guide.

**Bad debt or worthless security.** A Form 1040-X to claim a credit or refund based on a bad debt or worthless security must generally 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 1040-X to claim or change a foreign tax credit or deduction for foreign taxes must generally 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. This extended period for filing Form 1040-X applies **only** to amounts affected by changes in your foreign tax credit or deduction. See the Instructions for Form 1116 for more information.

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

**Loss or credit carryback.** File **either** Form 1040-X or Form 1045 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 (but see [Net operating losses](#) below), an unused general business credit, or a net section 1256 contracts loss. If you use Form 1040-X, see the special instructions for carryback claims in these instructions under [Special Situations](#), later. A Form 1040-X based on a net operating loss or capital loss carryback or a credit carryback must generally be filed within 3 years (for carryback of a foreign tax credit or deduction, 10 years) 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.

**Net operating losses.** If you choose to file an amended return to claim a refund based on a net operating loss, you must file an amended return for the tax year to which you are carrying back a net operating loss. Write or type "Carryback Claim" at the top of page 1 of Form 1040-X if you are claiming a loss or credit

carryback. See section 172 for information. See Pub. 225, Farmer's Tax Guide, for information on farming losses.

**Reducing a casualty loss deduction after receiving disaster-related grant.** You must file Form 1040-X by the due date (as extended) for filing your tax return for the tax year in which you received the grant.

## Special Situations



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

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 must still complete all appropriate lines on Form 1040-X, as discussed under [Line Instructions](#), later.*

**Additional Medicare Tax.** If your Medicare wages, 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 1040-X a corrected Form 8959, and, if correcting Medicare wages or 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.

**Qualified Opportunity Investment.** Attach to the back of Form 1040-X any Form 8997, Initial and Annual Statement of Opportunity Fund (QOF) Investments, that supports changes made on this return if qualified investments were held during the year.

**Carryback claim—net operating loss (NOL).** Write or type "Carryback Claim" at the top of page 1 of Form 1040-X. 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 doesn't include a refund of self-employment tax reported on Form 1040-X, line 10. Generally, interest won't be paid on any NOL refund shown on an amended return processed within 45 days of receipt. For details, see Pub. 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.

**Carryback claim—credits and other losses.** Write or type "Carryback Claim" at the top of page 1 of Form 1040-X. 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. Write or type "Attachment to Form 1040-X—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); Schedule A (Form 1040-NR); or Form 8962, Premium Tax Credit.

**Carryback claim—change in filing status.** If you were married and you didn't 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.

**Casualty loss from a federally declared disaster.** If you have a casualty loss attributable to a federally declared disaster, you may be able to elect to deduct the loss in the tax year immediately before the tax year the loss was sustained. The election must be made by filing your return or amended return for the preceding year, and claiming your disaster loss on it, no later than 6 months after the due date for filing your original return (without extensions) for the year in which the loss was sustained. For more information about this election, see the instructions for Form 4684 and Rev. Proc. 2016-53, 2016-44 I.R.B. 530, available at [IRS.gov/irb/2016-44\\_IRB#RP-2016-53](https://www.irs.gov/irb/2016-44_IRB#RP-2016-53).

**Deceased taxpayer.** If filing Form 1040-X for a deceased taxpayer, write or type "Deceased," the deceased taxpayer's name, and the date of death across the top of Form 1040-X, page 1.

If you originally filed a joint return and you are filing Form 1040-X to claim a refund with respect to that joint return as a surviving spouse, sign the return and enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, they 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 1040-X to claim the refund. If you are a court-appointed personal representative or any other person claiming the refund, file Form 1040-X 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 an error in the employment taxes for household employees that you reported on a Schedule H previously filed with Form 1040, 1040-SR, 1040-NR, or 1040-SS, attach a corrected Schedule H and include in Part III of Form 1040-X the date the error was discovered. If you filed Formulario 1040-PR, file a Form 1040-X and attach a corrected Anexo H-PR. 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, for the appropriate year.

**Injured spouse claim.** If you filed a Form 8379 and are filing a Form 1040-X to request an additional refund, and you don't 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.

**Signing your minor child's return.** If your minor child can't 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.

**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 your tax. For the latest information, go to [IRS.gov/Individuals/Wrongful-Incarceration-Faqs](https://www.irs.gov/Individuals/Wrongful-Incarceration-Faqs).

## Tracking Your Amended Return

You should generally allow 8 to 12 weeks for Form 1040-X to be processed. However, in some cases, processing could take up to 16 weeks. Go to [Where's My Amended Return](#) 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 or postal code.

## Specific Instructions

### Line Instructions

#### Calendar or Fiscal Year

Above your name, enter the 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 a separate to a joint return and your spouse didn't file an original return, enter your name and SSN first.

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

**P.O. box.** Enter your box number only if your post office doesn't deliver mail to your home.

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

**Individual taxpayer identification numbers (ITINs) for aliens.** If you don't have an SSN, but you already have an ITIN, enter it instead of an SSN. If you are a nonresident or resident alien and you don't have or aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN. For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

#### Amended Return Filing Status

Check the box that corresponds to your filing status on this return. You **must** check one box even if you are not changing your filing status. For information about marital status, see Pub. 501, Dependents, Standard Deduction, and Filing Information. If you checked the box for married filing separately, enter your spouse's name in the space provided below the filing status boxes. If this is a change from the filing status on your original return, the following information may apply to you.

**Changing from a 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 reported on the return, as well as any understatement of tax that may become due later, and any associated interest or penalties. If one spouse doesn't pay the tax due, the other may have to. However, you may qualify for innocent spouse relief. For details about innocent spouse relief, see Form 8857, Request for Innocent Spouse Relief, or Pub. 971, Innocent Spouse Relief.

**Changing to head of household filing status.** If the qualifying person is a child but not your dependent, enter the child's name in the space provided under the filing status checkboxes. In Part III of Form 1040-X, you should state "Changing the filing status" as a reason for amending your Form 1040 or 1040-SR.



Generally, married people can't file as head of household. But for an exception, see Pub. 501.

**Changing to married filing separately or qualifying surviving spouse filing status.** If the qualifying person is a child but not your dependent, enter the child's name in the space provided under the filing status checkboxes. Do **not** enter the child's name anywhere else on the form. In Part III of Form 1040-X, you should state "Changing the filing status" as a reason for amending your Form 1040 or 1040-SR.



In general, you can't change your filing status from a joint return to separate returns after the due date of the original return.

### Lines 1 Through 30—Which Lines To Complete

References to lines in this section are to lines on your income tax return and to Schedules 1 through 3 (Form 1040) for the year of the return being amended. Before looking at the instructions for specific lines, the following information may point you in the right direction for completing Form 1040-X.

**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, instructions, or publications, download them from [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs) or call 800-829-3676.

**You are only changing information.** If you aren't changing any dollar amounts you originally reported, but are changing information and the rules in [Resident and nonresident aliens](#), earlier, don't apply, do the following in respect of your Form 1040-X.

- Enter the calendar year or fiscal year you are amending.
- Complete name, current address, and SSN (or ITIN, if applicable).
- Complete *Part I, Dependents*, on page 2, if you are changing your dependent.
- Check a box in *Part II, Presidential Election Campaign Fund*, if applicable.
- Complete *Part III, Explanation of Changes*.

**You are changing from a 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 didn't 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 1040-X.

**You are changing amounts on your original return or as previously adjusted by the IRS.** Because Form 1040-X 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 or rules such as those under [Resident and nonresident aliens](#), earlier, apply, follow the rules below when completing your Form 1040-X.

- Always complete the top of page 1 through *Amended return filing status*.
- Complete the lines shown in the charts under *Columns A Through C* below according to what you are changing.
- Check a box in *Part II, Presidential Election Campaign Fund*, if applicable.
- 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 that 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 a 2020 Form 1040 to itemize deductions. If you are amending your return because you received another Form W-2, attach a copy of the new Form W-2. Don't 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 don't 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.** You originally reported \$21,000 as your adjusted gross income on your 2021 Form 1040. You received another Form W-2 for \$500 after you filed your return. Line 1 of Form 1040-X should be completed as follows.

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

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

See the tax return for the year you are amending to find the corresponding lines on your original return.	
IF you are changing only...	THEN complete Form 1040-X...
Filing Status	Lines 1–23
Income	Lines 1–23
Adjustments to income	Lines 1–23
Itemized or standard deductions	Lines 1–23
Qualified business income deduction	Lines 4b–23
Tax before credits	Lines 5–23
Nonrefundable credits	Lines 6–23
Other taxes	Lines 6–23
Payments and refundable credits	Lines 11–23

## 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.

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

- 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; or
- Total itemized deductions.

If you change your AGI, refigure the items listed above (if applicable), and any other deduction or credit you are claiming that has a limit based on AGI.

Complete and attach any applicable forms and schedules to support the amounts you refigured.

#### Correcting your wages or other employee compensation.

Attach a copy of all additional or corrected Forms W-2, Wage and Tax Statement, 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 1040-X, 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

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

**Standard deduction.** If you are using the standard deduction, enter the amount for your filing status for the year you are amending. Remember that the standard deduction for all years can be increased for the age and/or blindness of the taxpayer(s).

**Charitable deduction.** If you are taking the standard deduction, you may be able to claim a charitable deduction for certain cash contributions. Include on line 2 with your standard deduction amount your charitable deduction, if any, for cash contributions that you are allowed to take with your standard deduction. Information on this charitable deduction will be in the tax return instructions for the year of the return you are amending if the deduction is available for that year.



*If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. Qualified disaster loss refers to losses arising from certain disasters. For more information, see the Instructions for Form 4684 and the Instructions for Schedule A filed with your original return for the tax year of the return you are amending.*

### Line 4a—Reserved for future use

This line is reserved for future use. Do **not** enter an amount on this line.

### Line 4b—Qualified Business Income Deduction

See the instructions for the year of the form you are amending. Also see the instructions for Forms 8995 and 8995-A for more information for figuring and reporting your qualified business income deduction.

### Line 5—Taxable Income

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

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

## Tax Liability

### Line 6—Tax



*Include on line 6 the amount you reported on Schedule 2 (Form 1040), line 3, for the year you are amending.*

Figure the tax on your taxable income shown on line 5, column C. Generally, you will use the 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 chart below.

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

IF you figured the corrected tax using...	THEN enter on the dotted line 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



*Any changes you made to Form 1040-X, 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.*

## Line 7—Nonrefundable Credits

Enter your total nonrefundable credits in column A. Nonrefundable credits are those that reduce your tax, but any excess isn't refunded to you.

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

**Credit for qualifying children and other dependents.** If you are amending a return with a retroactive claim of the child tax credit, you must have an SSN valid for employment issued for the child before the due date for filing the return you are amending, including extensions. If you amending a return with a retroactive claim of the credit for other dependents, the dependent you claim must have been issued an SSN, ITIN, or ATIN on or before the due date for filing the return you are amending, including extensions. Your child tax credit may be refundable. For additional information, see Schedule 8812 (Form 1040) and its instructions for the year of the tax return you are amending. If amending a 2019 or 2020 return, also see Pub. 972 for 2019 or 2020, respectively.

## Line 9—Reserved for future use

This line is reserved for future use. Do **not** enter an amount on this line.

## Line 10—Other Taxes

Enter in column A the amount you reported on the line for **total other taxes** from Schedule 2 (Form 1040) for the year you are amending.

If you made any changes to Form 1040-X, 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).

If you are changing your withholding or excess SS/RRTA, attach to the front of Form 1040-X 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.

### 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.

### Line 14—Earned Income Credit (EIC)

Enter the amount you reported on the line for the earned income credit on Form 1040 or 1040-SR for the year you are amending in column A. If you are amending your return to claim the EIC and you have a qualifying child, attach Schedule EIC (Form 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. For more information regarding the earned income credit, see Pub. 596 for the year you are amending.

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 1040-X.

**SSN required.** If you didn't have an SSN on or before the due date of your return for the tax year being amended (including extensions), you can't claim the EIC on your amended return. Also, if a child didn't have an SSN on or before 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.

### 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. Enter, in column A, the total of the refundable credits from Schedule 8812 (Form 1040), Form 8863, the recovery rebate (as applicable), and Schedule 3 (Form 1040) for the year you are amending. Check as applicable the boxes for Schedule 8812 (Form 1040), and Forms 2439, 4136, 8885, 8863, and 8962.

If you are amending your return to claim or change a refundable credit, attach the appropriate schedule(s) or form(s). In addition, in the blank area after "other (specify)," list all of your



refundable credits for which there is not a checkbox. Include the form number for the credit if there is one.

**SSN required.** If you are amending a return with a retroactive claim of the refundable child tax credit or the additional child tax credit, you must have an SSN valid for employment issued for the child before the due date for filing the return, including extensions. For additional information, see Schedule 8812 (Form 1040) and its instructions for the year of the tax return you are amending. If amending a 2019 or 2020 return, also see Pub. 972 for 2019 or 2020, respectively.

### 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. Also include any amount paid electronically in connection with an extension of time to file, but don't include the convenience fee you were charged.
- The amount you paid with your original return, regardless of method. Also include any additional payments you made after it was filed. However, don't include payments of interest or penalties, or the convenience fee you were charged.

**Example.** You are filing Form 1040-X to amend your 2021 tax return. You sent a check for \$1,500 with your original return, reflecting a payment of \$1,400 in taxes and a \$100 estimated tax penalty. When completing Form 1040-X, enter \$1,400 on line 16 (the check sent with the original return minus the \$100 penalty).

### Line 17—Total Payments

Include any amounts from Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, that are being included in the **total payments** line on your Form 1040 or 1040-SR. For additional information, see Form 8689 for the year of the tax return you are amending.

### 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 don't 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. 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. Don't include interest you received on any refund. Any additional refund you are entitled to on Form 1040-X will be sent separately from any refund you haven't 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 subtract it from the amount on line 11. Enter the result on line 20.

### Line 20—Amount You Owe

See the "Amount you owe" section in your income tax return instructions or go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options.



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

### Line 22—Overpayment Received as Refund

If the IRS doesn't 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.

You will receive a check for any refund due to you. A refund on an amended return **can't** 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 space provided. 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 can't change your election to apply part or all of the overpayment on line 21 to next year's estimated tax.*

## Part I—Dependents

### Lines 24, 28, and 29—Reserved for future use

These lines are reserved for future use. Do **not** enter an amount on these lines.

### 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.

See *Dependents* in the instructions for the tax return for the year you are amending, for more information.

## Part II—Presidential Election Campaign Fund

You can use Form 1040-X to have \$3 go to the Presidential Election Campaign Fund if you (or your spouse on a joint return) didn't do so on your original return. This must be done within 20½ months after the original due date for filing the return. A previous designation of \$3 to the fund can't be changed.

## Part III—Explanation of Changes

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

- Received another Form W-2 after you filed your return,
- Forgot to claim the child tax credit or the credit for other dependents,
- Changed your filing status from qualifying surviving spouse to head of household,
- Are carrying a credit to an earlier year, or
- Are claiming a tax benefit from recently enacted legislation for disaster relief.

## Sign Your Return

Form 1040-X isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing an amended joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your amended return, you are still responsible for the correctness of the amended return. If your amended return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your amended return. To do this, you can use Form 2848. If you are filing an amended joint return as a surviving spouse, see *Death of a Taxpayer* in the instructions for your original tax return.

## 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 doesn't charge you shouldn't sign.

## Assembling Your Return

Assemble any schedules and forms behind Form 1040-X in the 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. Don't attach a copy of your original return, correspondence, or other items unless required to do so.

Attach to the front of Form 1040-X:

- A copy of any Form W-2, Form W-2c, or Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that supports changes made on this return;
- A copy of any Form W-2G, Certain Gambling Winnings, or Form 1099-R that supports 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 supports changes made on this return.

Attach to the back of Form 1040-X any Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, that supports changes made on this return.

If you owe tax and you don't want to pay electronically, enclose (don't attach) your check or money order in the envelope with your amended return. See [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 1040-X:	THEN mail Form 1040-X and attachments to:
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In response to a notice you received from the IRS

The address shown in the notice

With Form 1040-NR or 1040-NR-EZ

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

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

IF you live in:	THEN mail Form 1040-X and attachments to:
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Alabama, Arizona, Arkansas, Colorado, Florida, Georgia, Louisiana, Mississippi, Nevada, New Mexico, Oklahoma, or Texas

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0052

Alaska, California, Hawaii, Idaho, Michigan, Montana, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, or Wyoming

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0052

Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kansas, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, or Wisconsin

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.** Taxpayers can use certain private delivery services (PDS) designated by the IRS to meet the "timely mailing as timely filing" rule for tax returns. Go to [IRS.gov/PDS](#) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using PDS, go to [IRS.gov/PDSStreetAddresses](#).



Private delivery services can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

## 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 concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormsComments](https://www.irs.gov/formscomments). 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. Don't send your Form 1040-X to this office.

### Estimates of Taxpayer Burden

The table below shows burden estimates as of November 2021 for taxpayers filing a Form 1040-X 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 1040-X is 10 hours,

with an average cost of \$190 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.

### Estimates of Taxpayer Burden

	Average Time Burden (Hours)	Average Cost (Dollars)
All 1040-X Taxpayers	10	\$190