



**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.** We incorporate all significant changes to forms posted with 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 are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional 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). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. 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, but we will review each “NTF” message. 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](#).

Form **1120-X**  
(Rev. December 2025)  
Department of the Treasury  
Internal Revenue Service**Amended U.S. Corporation Income Tax Return**Go to [www.irs.gov/Form1120X](http://www.irs.gov/Form1120X) for instructions and the latest information.

OMB No. 1545-0123

For tax year ending

(Enter month and year.)

Name				Employer identification number
Number and street. If a P.O. box, see instructions.				Room or suite number
City or town	State/Province	Country	ZIP/foreign code	Telephone number (optional)

Enter name and address used on original return. If same as above, write "Same."

Internal Revenue Service Center  
where original return was filed

- A** Is the corporation making an election under Regulations section 301.9100? . . . . . ☐ Yes ☐ No  
If "Yes," identify the election the corporation is making by filing this Form 1120-X: \_\_\_\_\_
- B** Is the corporation making an election under any other published guidance or administrative relief? . . . . . ☐ Yes ☐ No  
If "Yes," identify the election the corporation is making by filing this Form 1120-X: \_\_\_\_\_

**Fill in applicable items and use Part II on the back to explain any changes.**

<b>Part I</b> Income and Deductions (see instructions)		(a) As originally reported or as previously adjusted	(b) Net change— increase or (decrease)— explain in Part II	(c) Correct amount
<b>1</b>	Total income . . . . .	<b>1</b>		
<b>2</b>	Total deductions . . . . .	<b>2</b>		
<b>3</b>	Taxable income. Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b>	Total tax . . . . .	<b>4</b>		

**Payments and Credits** (see instructions)

<b>5a</b>	Overpayment in prior year allowed as a credit . . . . .	<b>5a</b>			
<b>b</b>	Estimated tax payments . . . . .	<b>5b</b>			
<b>c</b>	Refund applied for on Form 4466 . . . . .	<b>5c</b>			
<b>d</b>	Subtract line 5c from the sum of lines 5a and 5b . . . . .	<b>5d</b>			
<b>e</b>	Tax deposited with Form 7004 . . . . .	<b>5e</b>			
<b>f</b>	Credit from Form 2439 . . . . .	<b>5f</b>			
<b>g</b>	Credit for federal tax on fuels and other refundable credits or similar items . . . . .	<b>5g</b>			
<b>6</b>	Tax deposited or paid with (or after) the filing of the original return . . . . .	<b>6</b>			
<b>7</b>	Add lines 5d through 6, column (c) . . . . .	<b>7</b>			
<b>8</b>	Overpayment, if any, as shown on original return or as later adjusted . . . . .	<b>8</b>			
<b>9</b>	Subtract line 8 from line 7 . . . . .	<b>9</b>			

**Tax Due or Overpayment** (see instructions)

<b>10</b>	<b>Tax due.</b> If line 4, column (c), exceeds line 9, enter the excess and see instructions for how to pay electronically . . . . .	<b>10</b>	
<b>11</b>	<b>Overpayment.</b> If line 9 exceeds line 4, column (c), enter the excess . . . . .	<b>11</b>	
<b>12</b>	Enter the amount of line 11 you want: <b>Credited to 20</b> <b>Estimated tax</b> <b>Refunded</b>	<b>12</b>	

**Sign Here**

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11530Z

Form **1120-X** (Rev. 12-2025) Created 10/17/25

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**Part II** **Explanation of Changes to Items in Part I** (Enter the line number from Part I for the items you are changing, and give the reason for each change. Show any computation in detail. Also, see **What To Attach** in the instructions.)

If the change is due to a net operating loss carryback, a capital loss carryback, or a general business credit carryback, see **Carryback Claims** in the instructions, and check here ☐

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