Form **1040X**
(Rev. November 1996)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

► **See separate instructions.**

OMB No. 1545-0091

This return is for calendar year ► 19 , OR fiscal year ended ► , 19 .

Please print or type

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Telephone number (optional) ( )
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.		**For Paperwork Reduction Act Notice, see page 1 of separate instructions.**

A If the name or address shown above is different from that shown on the original return, check here . . . . . ► ☐

B Has the original return been changed or audited by the IRS or have you been notified that it will be? . . ☐ Yes ☐ No

C Filing status claimed. **Note:** *You cannot change from joint to separate returns after the due date has passed.*

On original return ► ☐ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)
On this return ► ☐ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)

Income and Deductions (see instructions)

USE PART II ON PAGE 2 TO EXPLAIN ANY CHANGES

			A. As originally reported or as previously adjusted (see instructions)	**B.** Net change—Increase or (Decrease)—explain on page 2	**C.** Correct amount
	1 Adjusted gross income (see instructions)	1			
	2 Itemized deductions or standard deduction	2			
	3 Subtract line 2 from line 1	3			
	4 Exemptions. If changing, fill in Parts I and II on page 2	4			
	5 Taxable income. Subtract line 4 from line 3	5			
Tax Liability	**6** Tax (see instructions). Method used in col. C	6			
	7 Credits (see instructions)	7			
	8 Subtract line 7 from line 6. Enter the result but not less than zero	8			
	9 Other taxes (see instructions)	9			
	10 Total tax. Add lines 8 and 9	10			
Payments	**11** Federal income tax withheld and excess social security, Medicare, and RRTA taxes withheld. If changing, see instructions	11			
	12 Estimated tax payments, including amount applied from prior year's return	12			
	13 Earned income credit	13			
	14 Credits for Federal tax paid on fuels, regulated investment company, etc.	14			
	15 Amount paid with Form 4868, 2688, or 2350 (applications for extension of time to file)	15			
	16 Amount of tax paid with original return plus additional tax paid after it was filed	16			
	17 Total payments. Add lines 11 through 16 in column C	17			

Refund or Amount You Owe

18 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18		
19 Subtract line 18 from line 17 (see instructions)	19		
20 **AMOUNT YOU OWE.** If line 10, column C, is more than line 19, enter the difference and see instructions	20		
21 If line 10, column C, is less than line 19, enter the difference	21		
22 Amount of line 21 you want **REFUNDED TO YOU**	22		
23 Amount of line 21 you want **APPLIED TO YOUR 19 ESTIMATED TAX**	23		

Sign Here

Keep a copy of this return for your records.

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 the preparer has any knowledge.

Your signature Date | Spouse's signature. If a joint return, BOTH must sign. Date

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours if self-employed) and address		EIN	
		ZIP code	

Part I **Exemptions.** See Form 1040, Form 1040A, or Form 1040-T instructions.

If you are **not changing your exemptions,** do not complete this part.
If claiming **more exemptions,** complete lines 24–30 and, if applicable, line 31.
If claiming **fewer exemptions,** complete lines 24–29.

			A. Number originally reported	B. Net change	C. Correct number
24	Yourself and spouse	24			
	Caution: *If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.*				
25	Your dependent children who lived with you	25			
26	Your dependent children who did not live with you due to divorce or separation	26			
27	Other dependents	27			
28	Total number of exemptions. Add lines 24 through 27	28			
29	Multiply the number of exemptions claimed on line 28 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	29			

Tax year	Exemption amount	But see the instructions if the amount on line 1 is over:
1996	$2,550	$88,475
1995	2,500	86,025
1994	2,450	83,850
1993	2,350	81,350

30 Dependents (children and other) not claimed on original return:
Note: *For tax years after 1994,* ***do not*** *complete column (b) below.*

(a) First name Last name	(b) Check if under age 1	(c) Dependent's social security number. If born in the tax year you are amending, see instructions	(d) Dependent's relationship to you	(e) No. of months lived in your home

No. of your children on line 30 who:
- lived with you ▶ ☐
- **did not** live with you due to divorce or separation (see instructions) ▶ ☐

Dependents on line 30 not entered above ▶ ☐

31 For tax years before 1996, if your child listed on line 30 did not live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ ☐

Part II **Explanation of Changes to Income, Deductions, and Credits**

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See instructions. Also, check here ▶ ☐

Part III **Presidential Election Campaign Fund.** Checking below will not increase your tax or reduce your refund.

If you did not previously want to have $3 go to the fund but now want to, check here ▶ ☐
If a joint return and your spouse did not previously want to have $3 go to the fund but now wants to, check here ▶ ☐