

**Amended U.S. Individual Income Tax Return**

(Rev. February 2024)

Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

**This return is for calendar year** (enter year) **or fiscal year** (enter month and year ended)

|                                    |           |                             |
|------------------------------------|-----------|-----------------------------|
| Your first name and middle initial | Last name | Your social security number |
|------------------------------------|-----------|-----------------------------|

|   |           |                                 |
|---|-----------|---------------------------------|
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |
|---|-----------|---------------------------------|

|  |                               |                     |   |
|--|-------------------------------|---------------------|---|
| Home address (number and street). If you have a P.O. box, see instructions.            |                               | Apt. no.            | <b>Presidential Election Campaign</b><br>Check here if you, or your spouse if filing jointly, didn't previously want \$3 to go to this fund, but now do. Checking a box below will not change your tax or refund.<br><input type="checkbox"/> You <input type="checkbox"/> Spouse |
| City, town, or post office. If you have a foreign address, also complete spaces below. | State                         | ZIP code            |   |
| Foreign country name   | Foreign province/state/county | Foreign postal code |   |

**Amended return filing status.** You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

Single  Married filing jointly  Married filing separately (MFS)  Head of household (HOH)  Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse unless you are amending a Form 1040-NR. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part II on page 2 to explain any changes.

|  | A. Original amount reported or as previously adjusted (see instructions) | B. Net change—amount of increase or (decrease)—explain in Part II | C. Correct amount |
|--|--|---|-------------------|
|--|--|---|-------------------|

|  |           |  |  |
|--|-----------|--|--|
| <b>Income and Deductions</b>   |           |  |  |
| <b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/> | <b>1</b>  |  |  |
| <b>2</b> Itemized deductions or standard deduction   | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1   | <b>3</b>  |  |  |
| <b>4a</b> Reserved for future use  | <b>4a</b> |  |  |
| <b>b</b> Qualified business income deduction   | <b>4b</b> |  |  |
| <b>5</b> Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C | <b>5</b>  |  |  |

|   |           |  |  |
|---|-----------|--|--|
| <b>Tax Liability</b>  |           |  |  |
| <b>6</b> Tax. Enter method(s) used to figure tax (see instructions):  | <b>6</b>  |  |  |
| <b>7</b> Nonrefundable credits. If a general business credit carryback is included, check here <input type="checkbox"/> | <b>7</b>  |  |  |
| <b>8</b> Subtract line 7 from line 6. If the result is zero or less, enter -0-  | <b>8</b>  |  |  |
| <b>9</b> Reserved for future use  | <b>9</b>  |  |  |
| <b>10</b> Other taxes   | <b>10</b> |  |  |
| <b>11</b> Total tax. Add lines 8 and 10   | <b>11</b> |  |  |

|  |           |  |  |
|--|-----------|--|--|
| <b>Payments</b>  |           |  |  |
| <b>12</b> Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.)  | <b>12</b> |  |  |
| <b>13</b> Estimated tax payments, including amount applied from prior year's return  | <b>13</b> |  |  |
| <b>14</b> Earned income credit (EIC)   | <b>14</b> |  |  |
| <b>15</b> Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify): | <b>15</b> |  |  |

|   |           |  |  |
|---|-----------|--|--|
| <b>16</b> Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed | <b>16</b> |  |  |
| <b>17</b> Total payments. Add lines 12 through 15, column C, and line 16  | <b>17</b> |  |  |

|  |           |               |  |
|--|-----------|---------------|--|
| <b>Refund or Amount You Owe</b>  |           |               |  |
| <b>18</b> Overpayment, if any, as shown on original return or as previously adjusted by the IRS                        | <b>18</b> |               |  |
| <b>19</b> Subtract line 18 from line 17. (If less than zero, see instructions.)  | <b>19</b> |               |  |
| <b>20</b> Amount you owe. If line 11, column C, is more than line 19, enter the difference                             | <b>20</b> |               |  |
| <b>21</b> If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return | <b>21</b> |               |  |
| <b>22</b> Amount of line 21 you want refunded to you   | <b>22</b> |               |  |
| <b>23</b> Amount of line 21 you want applied to your (enter year):   | <b>23</b> | estimated tax |  |

Complete and sign this form on page 2.

**Part I Dependents**

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. Enter the information for the return year entered at the top of page 1.

|  | A. Original number of dependents reported or as previously adjusted | B. Net change—amount of increase or (decrease) | C. Correct number |
|--|---|--|-------------------|
| <b>24</b> Reserved for future use . . . . .  | <b>24</b>   |  |                   |
| <b>25</b> Your dependent children who lived with you . . . . .                             | <b>25</b>   |  |                   |
| <b>26</b> Reserved for future use . . . . .  | <b>26</b>   |  |                   |
| <b>27</b> Other dependents . . . . .   | <b>27</b>   |  |                   |
| <b>28</b> Reserved for future use . . . . .  | <b>28</b>   |  |                   |
| <b>29</b> Reserved for future use . . . . .  | <b>29</b>   |  |                   |
| <b>30</b> List <b>ALL</b> dependents (children and others) claimed on this amended return. |   |  |                   |

**Dependents** (see instructions):

| If more than four dependents, see instructions and check here <input type="checkbox"/> | (a) First name | Last name | (b) Social security number | (c) Relationship to you | (d) Check the box if qualifies for (see instructions): |                             |
|--|----------------|-----------|----------------------------|-------------------------|--|-----------------------------|
|  |                |           |                            |                         | Child tax credit                                       | Credit for other dependents |
|  |                |           |                            |                         | <input type="checkbox"/>                               | <input type="checkbox"/>    |
|  |                |           |                            |                         | <input type="checkbox"/>                               | <input type="checkbox"/>    |
|  |                |           |                            |                         | <input type="checkbox"/>                               | <input type="checkbox"/>    |
|  |                |           |                            |                         | <input type="checkbox"/>                               | <input type="checkbox"/>    |

**Part II Explanation of Changes.** In the space provided below, tell us why you are filing Form 1040-X.

Attach any supporting documents and new or changed forms and schedules.

|   |  |                      |   |   |   |
|---|--|----------------------|---|---|---|
| <b>Sign Here</b>  | <b>Remember to keep a copy of this form for your records.</b>  |                      |   |   |   |
|   | 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 about which the preparer has any knowledge. |                      |   |   |   |
|   | Your signature   | Date                 | Your occupation   | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |   |
| Spouse's signature. If a joint return, <b>both</b> must sign. | Date   | Spouse's occupation  | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |   |   |
| Phone no.   | Email address  |                      |   |   |   |
| <b>Paid Preparer Use Only</b>                                 | Preparer's name  | Preparer's signature | Date  | PTIN  | Check if:<br><input type="checkbox"/> Self-employed |
|   | Firm's name  |                      |   |   | Phone no.   |
|   | Firm's address   |                      |   |   | Firm's EIN  |