

IA 1040X Amended Iowa Individual Income Tax Return

For fiscal year beginning _____/_____/_____ and ending _____/_____/_____

Step 1 Fill in all spaces with your current information. You must fill in your Social Security Number (SSN).

A. Your last name	Your first name/middle initial	Social Security Number
B. Spouse's last name	Spouse's first name/middle initial	Social Security Number
Current mailing address (number and street, apartment, lot, or suite number) or PO Box		<input type="checkbox"/> Check this box if you or your spouse was 65 or older at the end of the tax year.
City, State, ZIP		
Residence on 12/31 of year being amended:		For Calendar Year ____-____
County No. _____ Sch Dist No. _____		

Step 2 Filing Status: Mark correct status.

1	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/>	Reason for Amendment: <input type="checkbox"/> Net Operating Loss <input type="checkbox"/> Federal Audit <input type="checkbox"/> Protective Claim <input type="checkbox"/> Other Provide detailed explanation on back.
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	
3	Married filing separately on this combined return. Spouse use column B.	
4	Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	Qualifying Widow(er) with dependent child. Name: _____ SSN: _____	

Step 3 Corrected Exemptions

	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status (3)	▲ _____ X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
b. Enter 1 for each taxpayer who was 65 or older and/or 1 for each taxpayer who is blind	▲ _____ X \$ 20 = \$ _____	▲ _____ X \$ 20 = \$ _____
c. Dependents: Enter 1 for each dependent.....	▲ _____ X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
d. Enter first names of dependents here	e. Total \$ _____	e. Total \$ _____

	B. Spouse/Status 3	A. You or Joint
Corrected 1. Gross Income	1. _____ .00 ▲ _____ .00	_____ .00
Taxable 2. Adjustments to Income.....	2. _____ .00 ▲ _____ .00	_____ .00
Income 3. Net Income. Subtract line 2 from line 1.....	3. _____ .00 ▲ _____ .00	_____ .00
4. Addition for Federal Taxes	4. _____ .00 ▲ _____ .00	_____ .00
5. Total. Add lines 3 and 4.....	5. _____ .00	_____ .00
6. Deduction for Federal Taxes.....	6. _____ .00 ▲ _____ .00	_____ .00
7. Balance. Subtract line 6 from line 5.....	7. _____ .00 ▲ _____ .00	_____ .00
8. Deduction: Itemized/Standard ▲ <input type="checkbox"/> Itemized <input type="checkbox"/> Standard.....	8. _____ .00 ▲ _____ .00	_____ .00
9. Taxable Income. Subtract line 8 from line 7	9. _____ .00	_____ .00
Compute 10. Tax or Alternate Tax. See tax rate schedule on page 4.....	10. _____ .00 ▲ _____ .00	_____ .00
Your Tax 11. Iowa Lump-Sum/Iowa Alternative Minimum Tax.....	11. _____ .00	_____ .00
and 12. Total Tax. Add lines 10 and 11.....	12. _____ .00	_____ .00
Credits 13. Total Exemption Credits, Tuition & Textbook Credit, Volunteer Firefighter/EMS/Reserve Peace Officer Credit....	13. _____ .00	_____ .00
14. Balance. Subtract line 13 from line 12. If less than zero, enter zero	14. _____ .00 ▲ _____ .00	_____ .00
15. Credit for Nonresident or Part-Year Resident. Include IA 126.....	15. _____ .00 ▲ _____ .00	_____ .00
16. Balance. Subtract line 15 from line 14. If less than zero, enter zero	16. _____ .00	_____ .00
17. Other Iowa Credits. Include IA 130 Out-of-State Tax Credit and IA 148 Tax Credits Schedule	17. _____ .00	_____ .00
18. Balance. Subtract line 17 from line 16. If less than zero, enter zero	18. _____ .00	_____ .00
19. School District Surtax/Emergency Medical Services Surtax	19. _____ .00 ▲ _____ .00	_____ .00
20. Contributions from Original Return.....	20. _____ .00	_____ .00
21. Total Tax. Add lines 18, 19, and 20.....	21. _____ .00	_____ .00
22. Total. Add columns A & B, line 21, and enter here	22. _____ .00	_____ .00
Refund 23. Total Credits. See instructions	23. _____ .00	_____ .00
or 24. Tax amount previously paid	24. _____ .00	_____ .00
Amount 25. Total credits and payments. Add lines 23 and 24	25. _____ .00	_____ .00
You Owe 26. Overpayment on previous filing.....	26. _____ .00	_____ .00
27. Subtract line 26 from line 25. Enter here	27. _____ .00	_____ .00
28. If line 27 is more than line 22, subtract line 22 from line 27. This is the REFUND amount.....	REFUND 28. ▲ _____ .00	_____ .00
29. If line 27 is less than line 22, subtract line 27 from line 22. This is the AMOUNT OF TAX YOU OWE	29. ▲ _____ .00	_____ .00
30. Penalty and Interest. See instructions. ▲ 30a. Penalty _____ ▲ 30b. Interest _____	30. _____ .00	_____ .00
31. TOTAL AMOUNT NOW DUE. Add lines 29 and 30 and enter here.....	PAY 31. ▲ _____ .00	_____ .00

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return and attachments, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature: _____ Date: _____
 Spouse's Signature: _____ Date: _____
 Daytime Telephone Number _____
 Preparer's Signature _____ Date: _____
 Firm: _____ Phone: _____
 Address: _____ ID #: _____



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Explanation of Changes to Income, Deductions, and Credits

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Enclose a copy of any supporting schedules, worksheets, and documentation to substantiate the changes. Indicate how the changes in income, deductions, or credits are allocated between spouses.

Explanation of Social Security and Pension Exclusion changes

For 2014 and later, enter the reportable amount from line 11 of the Social Security Worksheet. Spouse: _____ You: _____

Enter the corrected amount of the Pension/Retirement income exclusion from IA 1040, line 21. Spouse: _____ You: _____

Credit Carryforward

If you are amending prior to the end of the year for which this return came due and wish to change your credit carryforward (estimated tax), please fill in these line items.

Calculated Overpayment 1. _____

Elected Carryforward amount for

You A. _____

Spouse B. _____

Total Carryforward. Add lines A and B 2. _____

Subtract line 2 from line 1 and enter on IA 1040X, Line 28 3. _____

DO YOU OWE ADDITIONAL TAX?

You have several options:

- Payment transfer from your bank account: Go to <https://tax.iowa.gov/> and make an ePayment (direct debit) through eFile & Pay.
- Pay by credit/debit card online: Go to this web page: <https://tax.iowa.gov/>. Please note that you will be charged a service fee by the vendor.
- Mail your payment made payable to Treasurer, State of Iowa with voucher IA 1040XV. Please do not send cash by mail.

NOTE: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Questions? Please contact Taxpayer Services at 515-281-3114 or 1-800-367-3388
E-mail: idr@iowa.gov.

FINAL CHECKLIST

Before you mail this return, make sure you:

- Check your math!
- Provide an explanation of the change.
- Compute interest and any applicable penalty on additional tax due.
- Sign your return.
- Verify your Social Security Number(s).
- Make your payment, if required.

File electronically, or

Mail return to:
Income Tax Document Processing
Iowa Department of Revenue
PO Box 9187
Des Moines IA 50306-9187



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IA1040X INSTRUCTIONS

An amended Iowa return can be filed electronically if your software supports it. Do not file the same day as the original return.

Identification: Enter **current** name(s), address, and social security number(s).

Report all other information as **corrected**.

Line 1 - Gross Income: If you are correcting wages or other compensation, include all additional and corrected W-2s, 1099s, Schedule K-1s, and all other supporting documentation that you received after you filed your original return.

Line 8 - Deduction: Enter your itemized or standard deduction amount on line 8. Prorate itemized deductions for married separate filers (status 3 or 4) between spouses as each spouse's net income relates to the total net income.

For **2015**, the standard deduction is:

Status 1, \$1,950; Status 3 or 4, \$1,950 per spouse; Status 2, 5, or 6. \$4,810

For **2016**, the standard deduction is:

Status 1, \$1,970; Status 3 or 4, \$1,970 per spouse; Status 2, 5, or 6. \$4,860

For **2017**, the standard deduction is:

Status 1, \$2,000; Status 3 or 4, \$2,000 per spouse; Status 2, 5, or 6. \$4,920

For **2018**, the standard deduction is:

Status 1, \$2,030; Status 3 or 4, \$2,030 per spouse; Status 2, 5, or 6. \$5,000

Line 13 - Exemption Credits, Tuition & Textbook Credit, Volunteer Firefighter/EMS/Reserve Peace Officer Credit:

These credits need to be totaled and entered on this line.

Line 15 - Non/Part-year Resident Credit: Enter the correct non/part-year resident credit on this line and enclose form IA 126.

Line 17 - Other Iowa Credits: Enter the total of the nonrefundable Iowa credits from the IA 130 Out-of-State Tax Credit Schedule and/or the IA 148 Tax Credits Schedule. Enclose the IA 130 and/or IA 148 Tax Credits Schedule with an explanation if a credit amount is changed from the original filing.

Line 19 - School District/EMS Surtaxes: Enter the correct school district/EMS surtax based on where you resided on 12/31 for the tax year you are amending.

Line 20 - Contributions from Original Return: Enter the amount of contributions claimed on the original return in column A of the IA 1040X. These cannot be changed from the original filing.

Line 23 - Total Credits: Enter the total of Iowa tax withheld, estimated/voucher payments, Motor Vehicle Fuel Tax Credit, Child and Dependent Care Credit or Early Childhood Development Credit, Earned Income Tax Credit, and all other refundable tax credits from the IA 148 Tax Credits Schedule. Enclose the appropriate schedule(s) if a credit is changing from the original filing.

Line 24 - Tax Amount Previously Paid: Show the amount of tax paid with the filing of the original return plus any additional tax paid for this tax period after the filing of the return. Do not include any penalty, interest, or penalty for underpayment of estimated tax you may have paid.

Line 26 - Overpayment: Enter the amount of overpayment from your previous filings. Do not include any interest you may have received on your refund.

Line 28 - Refund: Enter the amount of the overpayment you want refunded to you. Do not include the portion of the overpayment you want credited to next year's estimated payments. If you are amending a return in the same calendar year in which the return became due and wish to credit all or a portion of the overpayment to next year's estimates, complete the credit carryforward section on page 2 of the IA 1040X form.

Line 30a - Penalty: If this amendment is filed prior to any contact by the Department and the tax shown to be due on this amended return is paid, then penalty will not be assessed.

If you amend a return after being contacted by the Department and have failed to pay at least 90% of the current tax on or before the original due date of the year being amended, then penalty is due. A 5% penalty is due if the original return was timely filed and the 90% test is not met. A 10% penalty is due if the original return was not filed timely.

Line 30b - Interest: Interest is always due on the amount of tax you owe on line 29. Interest is added to the unpaid tax at a rate prescribed by law from the due date of the return until payment is received. Interest cannot be waived under any circumstances. Refer to the Interest Rate Table on page 4 to calculate interest due on unpaid tax.

TAX RATE SCHEDULES

2015
TAX RATE SCHEDULE

Amount on line 9		Tax Rate	Of Excess Over
Over	But Not Over		
0	1,539	plus 0.36%	0
1,539	3,078	plus 0.72%	1,539
3,078	6,156	plus 2.43%	3,078
6,156	13,851	plus 4.50%	6,156
13,851	23,085	plus 6.12%	13,851
23,085	30,780	plus 6.48%	23,085
30,780	46,170	plus 6.80%	30,780
46,170	69,255	plus 7.92%	46,170
69,255	over	plus 8.98%	69,255

2016
TAX RATE SCHEDULE

Amount on line 9		Tax Rate	Of Excess Over
Over	But Not Over		
0	1,554	plus 0.36%	0
1,554	3,108	plus 0.72%	1,554
3,108	6,216	plus 2.43%	3,108
6,216	13,986	plus 4.50%	6,216
13,986	23,310	plus 6.12%	13,986
23,310	31,080	plus 6.48%	23,310
31,080	46,620	plus 6.80%	31,080
46,620	69,930	plus 7.92%	46,620
69,930	over	plus 8.98%	69,930

2017
TAX RATE SCHEDULE

Amount on line 9		Tax Rate	Of Excess Over
Over	But Not Over		
0	1,573	plus 0.36%	0
1,573	3,146	plus 0.72%	1,573
3,146	6,292	plus 2.43%	3,146
6,292	14,157	plus 4.50%	6,292
14,157	23,595	plus 6.12%	14,157
23,595	31,460	plus 6.48%	23,595
31,460	47,190	plus 6.80%	31,460
47,190	70,785	plus 7.92%	47,190
70,785	over	plus 8.98%	70,785

2018
TAX RATE SCHEDULE

Amount on line 9		Tax Rate	Of Excess Over
Over	But Not Over		
0	1,598	plus 0.36%	0
1,598	3,196	plus 0.72%	1,598
3,196	6,392	plus 2.43%	3,196
6,392	14,382	plus 4.50%	6,392
14,382	23,970	plus 6.12%	14,382
23,970	31,960	plus 6.48%	23,970
31,960	47,940	plus 6.80%	31,960
47,940	71,910	plus 7.92%	47,940
71,910	over	plus 8.98%	71,910

Example: Taxable income on line 9 of the 1040X for tax year 2018 is \$33,000.

6.80% of \$1,040 = \$70.72

Using the 2018 tax rate schedule, this amount is over \$31,960 but not over \$47,940.

Plus \$1,559.01

The tax \$1,559.01 plus 6.80% of \$1,040 (\$33,000 minus \$31,960).

Tax \$1,629.73

INTEREST RATE TABLE: FOR AMENDED RETURNS FILED IN CALENDAR YEAR 2019 ONLY

If there is additional tax due on line 29, interest on the unpaid tax is to be computed using the table below. To find the applicable rate, find the tax year for which you are amending your return in the left hand column. Then go to the right until you reach the column for the month in 2018 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2018					0.6	1.2	1.8	2.4	3.0	3.6	4.2	4.8
2017	4.6	5.2	5.8	6.4	7.0	7.6	8.2	8.8	9.4	10.0	10.6	11.2
2016	9.8	10.4	11.0	11.6	12.2	12.8	13.4	14.0	14.6	15.2	15.8	16.4
2015	14.6	15.2	15.8	16.4	17.0	17.6	18.2	18.8	19.4	20.0	20.6	21.2
2014	19.4	20.0	20.6	21.2	21.8	22.4	23.0	23.6	24.2	24.8	25.4	26.0
2013	24.2	24.8	25.4	26.0	26.6	27.2	27.8	28.4	29.0	29.6	30.2	30.8
2012	29.0	29.6	30.2	30.8	31.4	32.0	32.6	33.2	33.8	34.4	35.0	35.6
2011	33.8	34.4	35.0	35.6	36.2	36.8	37.4	38.0	38.6	39.2	39.8	40.4
2010	38.6	39.2	39.8	40.4	41.0	41.6	42.2	42.8	43.4	44.0	44.6	45.2
2009	43.4	44.0	44.6	45.2	45.8	46.4	47.0	47.6	48.2	48.8	49.4	50.0
2008	50.6	51.2	51.8	52.4	53.0	53.6	54.2	54.8	55.4	56.0	56.6	57.2
2007	59.8	60.4	61.0	61.6	62.2	62.8	63.4	64.0	64.6	65.2	65.8	66.4
2006	69.4	70.0	70.6	71.2	71.8	72.4	73.0	73.6	74.2	74.8	75.4	76.0
2005	78.2	78.8	79.4	80.0	80.6	81.2	81.8	82.4	83.0	83.6	84.2	84.8
2004	85.0	85.6	86.2	86.8	87.4	88.0	88.6	89.2	89.8	90.4	91.0	91.6
2003	91.0	91.6	92.2	92.8	93.4	94.0	94.6	95.2	95.8	96.4	97.0	97.6
2002	97.8	98.4	99.0	99.6	100.2	100.8	101.4	102.0	102.6	103.2	103.8	104.4

Example: There is additional tax due of \$500 on line 29 of the 1040X on which a 2018 return is being amended. The 1040X is being filed in August 2019, resulting in an interest rate of 2.4%. The computed interest is equal to: \$500 x 2.4% (.024) = \$12.