

STEP 1 Amended Iowa Individual Income Tax Return

Form with fields for filer information (A, B), current mailing address, residence on 12/31, and calendar year.

STEP 2 Filing Status: Mark correct status.

Form with filing status options (1-6) and a 'Reason for Amendment' section with checkboxes for Net Operating Loss, Federal Audit, Protective Claim, and Other.

STEP 3 Corrected Exemptions

YOU (and spouse IF filing jointly)

Form for 'YOU' exemptions: Personal Credit, Blind, and Dependents.

SPOUSE (IF filing status 3)

Form for 'SPOUSE' exemptions: Personal Credit, Blind, and Dependents.

STEP 4

Table for Step 4: Corrected Taxable Income. Columns: Description, B. Spouse/Status 3, A. You or Joint.

STEP 5

Table for Step 5: Figure Your Tax and Credits. Columns: Description, B. Spouse/Status 3, A. You or Joint.

STEP 6

Table for Step 6: Refund or Amount You Owe. Columns: Description, B. Spouse/Status 3, A. You or Joint.

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.

Form for signatures and dates: Your Signature, Spouse's Signature, Daytime Telephone Number, Preparer's Signature, Firm, Address, ID#, Date, Phone.

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. Please attach applicable schedules. Please indicate how the change in income, deductions, or credits are allocated between spouses.

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 2) _____
Subtract line 2 from line 1 and enter on line 28 = _____

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

Mail return to:

Iowa Income Tax Processing
Iowa Department of Revenue
Hoover State Office Building
Des Moines IA 50319-0120.

DO YOU OWE ADDITIONAL TAX? You have three options to pay!

- 1. Payment transfer from your bank account:** Go to www.state.ia.us/tax and make a direct debit/electronic payment through eFile & Pay.
- 2. Pay by credit card online:** Go to www.state.ia.us/tax, Online Services, Credit Card. Please note that you will be charged a service fee by the vendor.
- 3. Mail your payment** with voucher IA 1040V to Iowa Department of Revenue, Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187.

FINAL CHECKLIST

Before you mail this return, make sure you have:

- Rechecked your math!
- Provided an explanation of the change.
- Computed interest and any applicable penalty on additional tax due.
- Signed your return.
- Verified your Social Security Number(s).
- Made your payment, if required.

Please do not send cash by mail.

IA1040X INSTRUCTION

Questions? Please contact Taxpayer Services at (515)281-3114 or 1-800-367-3388 (Iowa, Omaha, Rock Island-Moline). E-mail: idr@iowa.gov.

Tax Year: Enter the calendar year or fiscal year of the return you are amending.

Reason for Amendment: Identify the reason for amendment by checking the appropriate box. Please provide a detailed explanation on the back of the IA1040X.

Identification: Enter all **current** information. Enter your county and school district numbers from your **original return** in the appropriate place.

Filing Status: Enter the correct filing status for this amended return.

Exemption Credits: Enter the correct credits for this amended return. For years beginning on or after 1/1/95, enter \$40 per dependent. For years beginning on or after 1/1/98, enter \$40 for each personal exemption.

Return Calculations: Enter the correct amounts in the appropriate line items. These entries can be referenced to certain lines on the original return by use of the Line Number Reference Table and the line instructions below. Tax rate schedules are provided on page 2 of these instructions and must be used in calculating the tax due on line 10 of the IA1040X. Do not use the tax tables in the IA1040 or IA1040A instructions.

Preparer's ID#: Enter SSN, PTIN, or FEIN.

LINE NUMBER REFERENCE TABLE

IA 1040X Line #.. Description	IA 1040 Long Form		IA 1040A Short Form			
	96 - 06	07-08	96	97 - 03	04 - 06	07-08
1 Gross Income	15	15	-	-	-	-
2 Adjustments To Income	25	25	-	-	-	-
3 Net Income	26	26	4	4	4	4
4 Federal Tax Additions	29	29	5	5	5	5
6 Federal Tax Deductions	34	34	7	7	7	7
8 Itemized/Standard Deductions	41	41	-	-	-	-
9 Taxable Income	42	42	8	8	8	8
10 Tax (table or schedule)	43	43	9	9	9	9
11 Lump Sum/Minimum Tax	44/45	44/45	-	-	-	-
13 Exemption/EIC (years 2006 and prior)/Tuition ..	47/48/49	47/-/48	10/11	10/11	10/11	10
15 Non/Part-year Res Credit	52	51	-	-	-	-
17 Other IA Credits	54	53	-	-	-	-
19 School/EMS Surtax	56	55	14	14	14	12
20 Contributions	59	58	15-16	15-17	15-18	13-16
23 Total Credits (including EIC for 2007)	67	67	17	18	19	20

SPECIFIC LINE INSTRUCTIONS

Line 1 - Gross Income: If you are correcting wages or other employee compensation, attach all additional and corrected W-2s that you received after you filed your original return.

Line 8 - Deduction: Enter your itemized or standard deduction amount on line 8 even if you are amending the IA1040A Short Form. Itemized deductions for married separate filers (Status 3 or 4) must be prorated between spouses as each spouse's net income relates to the total net income.

For **2005**, the standard deduction is:

Status 1, \$1,610; Status 3 or 4, \$1,610 per spouse; Status 2, 5, or 6, \$3,970.

For **2006**, the standard deduction is:

Status 1, \$1,650; Status 3 or 4, \$1,650 per spouse; Status 2, 5, or 6, \$4,060.

For **2007**, the standard deduction is:

Status 1, \$1,700; Status 3 or 4, \$1,700 per spouse; Status 2, 5, or 6, \$4,200.

For **2008**, the standard deduction is:

Status 1, \$1,750; Status 3 or 4, \$1,750 per spouse; Status 2, 5, or 6, \$4,310.

Line 13 - Exemption Credits/Earned Income Credit/Tuition & Textbook Credit: These credits need to be totaled and entered on this line. NOTE: The earned income credit (EIC) should only be entered on line 13 of the IA 1040X for tax years 2006 and prior. For tax years 2007 and later, the EIC should be included on line 23 of the IA 1040X.

Line 15 - Non/Part-year Resident Credit: Enter the correct non-/part-year resident credit on this line and attach form IA126.

Line 17 - Other Iowa Credits: Enter the total of the nonrefundable credits from the IA 148 Tax Credits Schedule. Please attach the IA 148 Tax Credits Schedule and 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 IA1040X. These cannot be changed from the original filing.

Line 23 - Total Credits: Enter the total of Iowa tax withheld, estimate/voucher payments, out-of-state tax credit, motor vehicle fuel tax credit, child and dependent care credit or early childhood development credit, and all other refundable tax credits from the IA 148 Tax Credits Schedule. Please

attach the appropriate schedule(s) if a credit is changing from the original filing. NOTE: The earned income credit (EIC) will only be included on line 23 of the IA 1040X for tax years 2007 and later. For tax years 2006 and prior, the EIC should be entered on line 13 of the IA 1040X.

Line 24 - Tax Amount Previously Paid: Show the amount you 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 2210 penalty you may have paid.

Line 26 - Overpayment: Enter the amount of overpayment as shown from your original return. 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 estimate 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 IA1040X form.

Line 30 - Penalty and Interest: Enter the amount of penalty and interest on the appropriate lines. 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. However, additional interest will be due.

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 in addition to interest is due. For tax years 1991 and after, 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 is not filed timely.

Interest is always due on the additional tax as computed 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 table on page 2 to calculate interest due on unpaid tax. This table is for payments made in 2009 only.

Explanation of Changes to Income, Deductions, and Credits Please provide a detailed explanation of the changes on the reverse side of the IA1040X. Please attach a copy of any supporting schedules or worksheets to substantiate the changes.

TAX RATE SCHEDULES

2005 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	1,269	0	plus	0.36%	0
1,269	2,538	4.57	plus	0.72%	1,269
2,538	5,076	13.71	plus	2.43%	2,538
5,076	11,421	75.38	plus	4.50%	5,076
11,421	19,035	360.91	plus	6.12%	11,421
19,035	25,380	826.89	plus	6.48%	19,035
25,380	38,070	1,238.05	plus	6.80%	25,380
38,070	57,105	2,100.97	plus	7.92%	38,070
57,105	over	3,608.54	plus	8.98%	57,105

2006 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	1,300	0	plus	0.36%	0
1,300	2,600	4.68	plus	0.72%	1,300
2,600	5,200	14.04	plus	2.43%	2,600
5,200	11,700	77.22	plus	4.50%	5,200
11,700	19,500	369.72	plus	6.12%	11,700
19,500	26,000	847.08	plus	6.48%	19,500
26,000	39,000	1,268.28	plus	6.80%	26,000
39,000	58,500	2,152.28	plus	7.92%	39,000
58,500	over	3,696.68	plus	8.98%	58,500

2007 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	1,343	0	plus	0.36%	0
1,343	2,686	4.83	plus	0.72%	1,343
2,686	5,372	14.50	plus	2.43%	2,686
5,372	12,087	79.77	plus	4.50%	5,372
12,087	20,145	381.95	plus	6.12%	12,087
20,145	26,860	875.10	plus	6.48%	20,145
26,860	40,290	1,310.23	plus	6.80%	26,860
40,290	60,435	2,223.47	plus	7.92%	40,290
60,435	over	3,818.95	plus	8.98%	60,435

2008 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	1,379	0	plus	0.36%	0
1,379	2,758	4.96	plus	0.72%	1,379
2,758	5,516	14.89	plus	2.43%	2,758
5,516	12,411	81.91	plus	4.50%	5,516
12,411	20,685	392.19	plus	6.12%	12,411
20,685	27,580	898.56	plus	6.48%	20,685
27,580	41,370	1,345.36	plus	6.80%	27,580
41,370	62,055	2,283.08	plus	7.92%	41,370
62,055	over	3,921.33	plus	8.98%	62,055

Example: Taxable income on line 9 of the 1040X for tax year 2008 is \$32,500. Using the 2008 tax rate schedule, this amount is over \$27,580 but not over \$41,370. The tax is \$1,345.36 plus 6.8% of \$4,920 (\$32,500 minus \$27,580).

6.80% of \$4,920 =	\$ 334.56
plus	<u>1,345.36</u>
tax	\$1,679.92

TAX INTEREST RATE CHART: FOR ASSESSMENTS MADE IN CALENDAR YEAR 2009

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 2009 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2008					0.7	1.4	2.1	2.8	3.5	4.2	4.9	5.6
2007	7.1	7.8	8.5	9.2	9.9	10.6	11.3	12.0	12.7	13.4	14.1	14.8
2006	16.7	17.4	18.1	18.8	19.5	20.2	20.9	21.6	22.3	23.0	23.7	24.4
2005	25.5	26.2	26.9	27.6	28.3	29.0	29.7	30.4	31.1	31.8	32.5	33.2
2004	32.3	33.0	33.7	34.4	35.1	35.8	36.5	37.2	37.9	38.6	39.3	40.0
2003	38.3	39.0	39.7	40.4	41.1	41.8	42.5	43.2	43.9	44.6	45.3	46.0
2002	45.1	45.8	46.5	47.2	47.9	48.6	49.3	50.0	50.7	51.4	52.1	52.8
2001	53.9	54.6	55.3	56.0	56.7	57.4	58.1	58.8	59.5	60.2	60.9	61.6
2000	64.3	65.0	65.7	66.4	67.1	67.8	68.5	69.2	69.9	70.6	71.3	72.0
1999	74.3	75.0	75.7	76.4	77.1	77.8	78.5	79.2	79.9	80.6	81.3	82.0
1998	83.9	84.6	85.3	86.0	86.7	87.4	88.1	88.8	89.5	90.2	90.9	91.6
1997	93.5	94.2	94.9	95.6	96.3	97.0	97.7	98.4	99.1	99.8	100.5	101.2
1996	103.1	103.8	104.5	105.2	105.9	106.6	107.3	108.0	108.7	109.4	110.1	110.8
1995	113.5	114.2	114.9	115.6	116.3	117.0	117.7	118.4	119.1	119.8	120.5	121.2
1994	123.5	124.2	124.9	125.6	126.3	127.0	127.7	128.4	129.1	129.8	130.5	131.2
1993	132.3	133.0	133.7	134.4	135.1	135.8	136.5	137.2	137.9	138.6	139.3	140.0
1992	141.5	142.2	142.9	143.6	144.3	145.0	145.7	146.4	147.1	147.8	148.5	149.2

Example: There is additional tax due of \$500 on line 29 of the 1040X on which a 2008 return is being amended. The 1040X is being filed in August 2009, resulting in an interest rate of 2.8%. The computed interest is equal to: \$500 X 2.8% (.028) = \$14.00.