

# 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 County No. _____ Sch Dist No. _____		For Calendar Year ____-____-____

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



\*1541122019999\*

### 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. Please indicate how the changes in income, deductions, or credits are allocated between spouses.

Explanation of Social Security and Pension Exclusion changes

For 1997-2013, enter the corrected amount from line 13 of the Social Security Worksheet. Spouse: \_\_\_\_\_ You: \_\_\_\_\_  
 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:

1. Payment transfer from your bank account: Go to <https://tax.iowa.gov/> and make an ePayment (direct debit) through eFile & Pay.
2. 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.
3. 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 (Iowa, Omaha, Rock Island, Moline). E-mail: [idr@iowa.gov](mailto: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 for a faster refund, 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

For faster refunds, 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 **2014**, the standard deduction is:

Status 1, \$1,920; Status 3 or 4, \$1,920 per spouse;  
Status 2, 5, or 6, \$4,740.

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

**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. **NOTE:** The volunteer firefighter/EMS credit should only be entered on line 13 of the IA 1040X for tax years 2013 and later. Reserve peace officer credit is valid only for tax years 2014 and forward.

**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.

**NOTE:** The out-of-state tax credit has been moved from Step 10 to Step 9 on the IA 1040. Due to this change, the out-of-state tax credit is now claimed on line 17 of the IA 1040X and is no longer claimed on line 23. In order to receive the credit, a complete copy of your income tax return(s) filed with the other state(s) must be submitted with your Iowa return, along with a copy of the IA 130.

**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. **NOTE:** The Taxpayers Trust Fund Tax Credit can only be included on line 23 of the IA 1040X for tax years 2013 and later. See the appropriate tax year's instructions for the calculation of the Taxpayers Trust Fund Tax Credit. Returns filed after October 31 in the year following the tax year should not reflect any changes to the Taxpayers Trust Fund Tax Credit credited on the timely-filed return. The out-of-state tax credit should be claimed on line 17.

**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 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

2014  
TAX RATE SCHEDULE

Amount on line 9		Tax Rate Is		Of Excess Over
Over	But Not Over			
0	1,515	0	plus 0.36%	0
1,515	3,030	5.45	plus 0.72%	1,515
3,030	6,060	16.36	plus 2.43%	3,030
6,060	13,635	89.99	plus 4.50%	6,060
13,635	22,725	430.87	plus 6.12%	13,635
22,725	30,300	987.18	plus 6.48%	22,725
30,300	45,450	1,478.04	plus 6.80%	30,300
45,450	68,175	2,508.24	plus 7.92%	45,450
68,175	over	4,308.06	plus 8.98%	68,175

2015  
TAX RATE SCHEDULE

Amount on line 9		Tax Rate		Of Excess Over
Over	But Not Over			
0	1,539	0	plus 0.36%	0
1,539	3,078	5.54	plus 0.72%	1,539
3,078	6,156	16.62	plus 2.43%	3,078
6,156	13,851	91.42	plus 4.50%	6,156
13,851	23,085	437.70	plus 6.12%	13,851
23,085	30,780	1,002.82	plus 6.48%	23,085
30,780	46,170	1,501.46	plus 6.80%	30,780
46,170	69,255	2,547.98	plus 7.92%	46,170
69,255	over	4,376.31	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	0	plus 0.36%	0
1,554	3,108	5.59	plus 0.72%	1,554
3,108	6,216	16.78	plus 2.43%	3,108
6,216	13,986	92.30	plus 4.50%	6,216
13,986	23,310	441.95	plus 6.12%	13,986
23,310	31,080	1,012.58	plus 6.48%	23,310
31,080	46,620	1,516.08	plus 6.80%	31,080
46,620	69,930	2,572.80	plus 7.92%	46,620
69,930	over	4,418.95	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	0	plus 0.36%	0
1,573	3,146	5.66	plus 0.72%	1,573
3,146	6,292	16.99	plus 2.43%	3,146
6,292	14,157	93.44	plus 4.50%	6,292
14,157	23,595	447.37	plus 6.12%	14,157
23,595	31,460	1,024.98	plus 6.48%	23,595
31,460	47,190	1,534.63	plus 6.80%	31,460
47,190	70,785	2,604.27	plus 7.92%	47,190
70,785	over	4,472.99	plus 8.98%	70,785

**Example:** Taxable income on line 9 of the 1040X for tax year 2017 is \$33,000.

6.80% of \$1,540 = \$104.72

Using the 2017 tax rate schedule, this amount is over \$31,460 but not over \$47,190.

Plus \$1,534.63

The tax \$1,534.63 plus 6.8% of \$1,540 (\$33,000 minus \$31,460).

Tax \$1,639.35

**INTEREST RATE TABLE: FOR AMENDED RETURNS FILED IN CALENDAR YEAR 2018 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
2017					.5	1.0	1.5	2.0	2.5	3.0	3.5	4.0
2016	3.7	4.2	4.7	5.2	5.7	6.2	6.7	7.2	7.7	8.2	8.7	9.2
2015	8.5	9.0	9.5	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0
2014	13.3	13.8	14.3	14.8	15.3	15.8	16.3	16.8	17.3	17.8	18.3	18.8
2013	18.1	18.6	19.1	19.6	20.1	20.6	21.1	21.6	22.1	22.6	23.1	23.6
2012	22.9	23.4	23.9	24.4	24.9	25.4	25.9	26.4	26.9	27.4	27.9	28.4
2011	27.7	28.2	28.7	29.2	29.7	30.2	30.7	31.2	31.7	32.2	32.7	33.2
2010	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0
2009	37.3	37.8	38.3	38.8	39.3	39.8	40.3	40.8	41.3	41.8	42.3	42.8
2008	44.5	45.0	45.5	46.0	46.5	47.0	47.5	48.0	48.5	49.0	49.5	50.0
2007	53.7	54.2	54.7	55.2	55.7	56.2	56.7	57.2	57.7	58.2	58.7	59.2
2006	63.3	63.8	64.3	64.8	65.3	65.8	66.3	66.8	67.3	67.8	68.3	68.8
2005	72.1	72.6	73.1	73.6	74.1	74.6	75.1	75.6	76.1	76.6	77.1	77.6
2004	78.9	79.4	79.9	80.4	80.9	81.4	81.9	82.4	82.9	83.4	83.9	84.4
2003	84.9	85.4	85.9	86.4	86.9	87.4	87.9	88.4	88.9	89.4	89.9	90.4
2002	91.7	92.2	92.7	93.2	93.7	94.2	94.7	95.2	95.7	96.2	96.7	97.2
2001	100.5	101.0	101.5	102.0	102.5	103.0	103.5	104.0	104.5	105.0	105.5	106.0

**Example:** There is additional tax due of \$500 on line 29 of the 1040X on which a 2017 return is being amended. The 1040X is being filed in August 2018, resulting in an interest rate of 2.0%. The computed interest is equal to: \$500 x 2.0% (.02) = \$10.