

# IA 1040X Amended Iowa Individual Income Tax Return

For fiscal year beginning \_\_\_\_/\_\_\_\_/\_\_\_\_ and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

## Step 1: Fill in all spaces. 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 were 65 or older at the end of the tax year.
City, State, ZIP		
Residence on 12/31 of year being amended		<b>For Calendar Year</b> • _____ <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
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"/> ▲	
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	<input type="checkbox"/>
3	Married filing separately on this combined return. Spouse use column B.	<input type="checkbox"/>
4	Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____	<input type="checkbox"/>
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.	Provide detailed explanation on back
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 is 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
<b>Corrected Taxable Income</b>	1. Gross Income .....	1. _____ .00 ▲ _____ .00	
	2. Adjustments to Income.....	2. _____ .00 ▲ _____ .00	
	3. Net Income. Subtract line 2 from line 1.....	3. _____ .00 ▲ _____ .00	
	4. Addition for Federal Taxes.....	4. _____ .00 ▲ _____ .00	
	5. Total. Add lines 3 and 4.....	5. _____ .00	
	6. Deduction for Federal Taxes.....	6. _____ .00 ▲ _____ .00	
	7. Balance. Subtract line 6 from line 5.....	7. _____ .00 ▲ _____ .00	
	8. Deduction: Itemized/Standard ▲ <input type="checkbox"/> Itemized <input type="checkbox"/> Standard.....	8. _____ .00 ▲ _____ .00	
	9. Taxable Income. Subtract line 8 from line 7 .....	9. _____ .00	
<b>Figure Your Tax and Credits</b>	10. Tax or Alternate Tax .....	10. _____ .00 ▲ _____ .00	
	11. Iowa Lump-Sum/Iowa Alternative Minimum Tax .....	11. _____ .00	
	12. Total Tax. Add lines 10 and 11.....	12. _____ .00	
	13. Total Exemption Credits, Tuition & Textbook Credit, Volunteer Firefighter/EMS/Reserve Peace Officer Credit....	13. _____ .00	
	14. Balance. Subtract line 13 from line 12. If less than zero, enter zero .....	14. _____ .00 ▲ _____ .00	
	15. Credit for Nonresident or Part-Year Resident. Include IA 126.....	15. _____ .00 ▲ _____ .00	
	16. Balance. Subtract line 15 from line 14. If less than zero, enter zero .....	16. _____ .00	
	17. Other Iowa Credits. Include IA 130 Out-of-State Tax Credit and IA 148 Tax Credits Schedule .....	17. _____ .00	
	18. Balance. Subtract line 17 from line 16. If less than zero, enter zero .....	18. _____ .00	
	19. School District Surtax/Emergency Medical Services Surtax.....	19. _____ .00 ▲ _____ .00	
	20. Contributions from Original Return.....	20. _____ .00	
21. Total Tax. Add lines 18, 19, and 20.....	21. _____ .00		
22. Total. Add columns A & B, line 21, and enter here .....	22. _____ .00		
<b>Refund or Amount You Owe</b>	23. Total Credits. See instructions .....	23. _____ .00	
	24. Tax amount previously paid .....	24. _____ .00	
	25. Total credits and payments. Add lines 23 and 24 .....	25. _____ .00	
	26. Overpayment on previous filing.....	26. _____ .00	
	27. Subtract line 26 from line 25. Enter here.....	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	
	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	
	30. Penalty and Interest. See instructions. ▲ 30a. Penalty: _____ ▲ 30b. Interest _____	30. _____ .00	
	31. TOTAL AMOUNT NOW DUE. Add lines 29 and 30 and enter here.....	PAY 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 #: \_\_\_\_\_

## 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: \_\_\_\_\_

Please indicate any changes to 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 to Iowa Department of Revenue, Iowa Income Tax Processing, PO Box 9187, Des Moines IA 50306-9187.
4. 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.

Mail return to:

Iowa Income Tax Processing Iowa Department of Revenue  
PO Box 9187

Des Moines IA 50306-9187

OR File electronically for a faster refund

## IA1040X INSTRUCTION

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

Report all other information as **corrected**.

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

**Exemptions:** 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 the last page of these instructions and must be used in calculating the tax due on line 10 of the IA 1040X.

**Line 1 - Gross Income:** If you are correcting wages or other employee compensation, include 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 IA 1040A 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 **2012**, the standard deduction is:

Status 1, \$1,860; Status 3 or 4, \$1,860 per spouse;  
Status 2, 5, or 6, \$4,590.

For **2013**, the standard deduction is:

Status 1, \$1,900; Status 3 or 4, \$1,900 per spouse;  
Status 2, 5, or 6, \$4,670.

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.

**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 for tax year 2014 and 2015 only.

**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. Please 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. Please 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 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. 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 the last page to calculate interest due on unpaid tax.

TAX RATE SCHEDULES

2011  
TAX RATE SCHEDULE

Amount on line 9		But	Tax	Of Excess
Over	Not Over		Rate	Over
\$	1,439	0	plus 0.36%	0
	1,439	2,878	5.18 plus 0.72%	1,439
	2,878	5,756	15.54 plus 2.43%	2,878
	5,756	12,951	85.48 plus 4.50%	5,756
	12,951	21,585	409.26 plus 6.12%	12,951
	21,585	28,780	937.66 plus 6.48%	21,585
	28,780	43,170	1,403.90 plus 6.80%	28,780
	43,170	64,755	2,382.42 plus 7.92%	43,170
	64,755	over	4,091.95 plus 8.98%	64,755

2012  
TAX RATE SCHEDULE

Amount on line 9		But	Tax	Of Excess
Over	Not Over		Rate	Over
\$	0	1,469	0 plus 0.36%	0
	1,469	2,938	5.29 plus 0.72%	1,469
	2,938	5,876	15.87 plus 2.43%	2,938
	5,876	13,221	87.26 plus 4.50%	5,876
	13,221	22,035	417.79 plus 6.12%	13,221
	22,035	29,380	957.21 plus 6.48%	22,035
	29,380	44,070	1,433.17 plus 6.80%	29,380
	44,070	66,105	2,432.09 plus 7.92%	44,070
	66,105	over	4,177.26 plus 8.98%	66,105

2013  
TAX RATE SCHEDULE

Amount on line 9		But	Tax	Of Excess
Over	Not Over		Rate	Over
\$	1,494	0	plus 0.36%	0
	1,494	2,988	5.38 plus 0.72%	1,494
	2,988	5,976	16.14 plus 2.43%	2,988
	5,976	13,446	88.75 plus 4.50%	5,976
	13,446	22,410	424.90 plus 6.12%	13,446
	22,410	29,880	973.50 plus 6.48%	22,410
	29,880	44,820	1,457.56 plus 6.80%	29,880
	44,820	67,230	2,473.48 plus 7.92%	44,820
	67,230	over	4,248.35 plus 8.98%	67,230

2014  
TAX RATE SCHEDULE

Amount on line 9		But	Tax	Of Excess
Over	Not Over		Rate	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

**Example:** Taxable income on line 9 of the 1040X for tax year 2014 is \$33,000.

6.80% of \$2,700 = \$ 183.60

Using the 2014 tax rate schedule, this amount is over \$22,725 but not over \$30,300.

plus 1478.04

The tax \$1,478.04 plus 6.8% of \$2,700 (\$33,000 minus \$30,300).

tax \$ 1661.64

**TAX INTEREST RATE CHART: FOR AMENDED RETURNS FILED IN CALENDAR YEAR 2015**

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 2015 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC
2014					0.4	0.8	1.2	1.6	2	2.4	2.8	3.2
2013	3.6	4	4.4	4.8	5.2	5.6	6	6.4	6.8	7.2	7.6	8
2012	8.4	8.8	9.2	9.6	10	10.4	10.8	11.2	11.6	12	12.4	12.8
2011	13.2	13.6	14	14.4	14.8	15.2	15.6	16	16.4	16.8	17.2	17.6
2010	18	18.4	18.8	19.2	19.6	20	20.4	20.8	21.2	21.6	22	22.4
2009	22.8	23.2	23.6	24	24.4	24.8	25.2	25.6	26	26.4	26.8	27.2
2008	30	30.4	30.8	31.2	31.6	32	32.4	32.8	33.2	33.6	34	34.4
2007	39.2	39.6	40	40.4	40.8	41.2	41.6	42	42.4	42.8	43.2	43.6
2006	48.8	49.2	49.6	50	50.4	50.8	51.2	51.6	52	52.4	52.8	53.2
2005	57.6	58	58.4	58.8	59.2	59.6	60	60.4	60.8	61.2	61.6	62
2004	64.4	64.8	65.2	65.6	66	66.4	66.8	67.2	67.6	68	68.4	68.8
2003	70.4	70.8	71.2	71.6	72	72.4	72.8	73.2	73.6	74	74.4	74.8
2002	77.2	77.6	78	78.4	78.8	79.2	79.6	80	80.4	80.8	81.2	81.6
2001	86	86.4	86.8	87.2	87.6	88	88.4	88.8	89.2	89.6	90	90.4
2000	96.4	96.8	97.2	97.6	98	98.4	98.8	99.2	99.6	100	100.4	100.8
1999	106.4	106.8	107.2	107.6	108	108.4	108.8	109.2	109.6	110	110.4	110.8
1998	116	116.4	116.8	117.2	117.6	118	118.4	118.8	119.2	119.6	120	120.4

**Example:** There is additional tax due of \$500 on line 29 of the 1040X on which a 2014 return is being amended. The 1040X is being filed in August 2015, resulting in an interest rate of 1.6%. The computed interest is equal to: \$500 x 1.6% (.016) = \$8.00.