

STEP 1 Amended Iowa Individual Income Tax Return

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 or PO Box):, Residence on 12/31 of year being amended, City, town or post office, state, ZIP code, County No., Sch. Dist. No., Check this box if you or your spouse were 65 or older at the end of the tax year., For Calendar Year

STEP 2 Filing Status: Mark correct status.

1 Single: Were you claimed as a dependent on another person's Iowa return for the year being amended?
2 Married filing a joint return.
3 Married filing separately on this combined return. Spouse use column B.
4 Married filing separate returns. Spouse's name: SSN: 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 Social Security Number here.
6 Qualifying widow(er) with dependent child. Name: SSN:
Reason for Amendment: Net Operating Loss, Federal Audit, Protective Claim, Other. Provide detailed explanation on back.

STEP 3 Corrected Exemptions

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

STEP 4

Table with 3 columns: Corrected Taxable Income, B. Spouse/Status 3, A. You or Joint. Rows 1-9: Gross Income, Adjustments to Income, Net Income, Addition for Federal Taxes, Total, Deduction for Federal Taxes, Balance, Deduction: Itemized / Standard, Taxable Income.

STEP 5

Table with 3 columns: Figure Your Tax and Credits, B. Spouse/Status 3, A. You or Joint. Rows 10-22: Tax or Alternative Tax, Iowa Lump Sum/Minimum Tax, Total Tax, Total of Exemption Credits, Balance, Credit for Nonresident or Part-Year Resident, Other Iowa Credits, Balance, School District Surtax/Emergency Medical Services Surtax, Contributions from Original Return, Total Tax, Total.

STEP 6

Table with 3 columns: Refund or Amount You Owe, B. Spouse/Status 3, A. You or Joint. Rows 23-31: Total Credits B & A from Step 9 of the IA 1040, Tax amount previously paid, Total credits and payments, Overpayment shown on previous filing, Subtract line 26 from line 25, REFUND amount, AMOUNT OF TAX YOU OWE, Penalty and Interest, TOTAL AMOUNT NOW DUE.

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. 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:

- 1. Payment transfer from your bank account:** Go to www.iowa.gov/tax/ and make an ePayment (direct debit) through eFile & Pay.
- 2. Pay by credit card online:** Go to this web page: [www.iowa.gov/tax/eServices/Electronic Payment Options](http://www.iowa.gov/tax/eServices/Electronic%20Payment%20Options). 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 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

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 IA 1040X.

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 IA 1040X. Do not use the tax tables in the IA 1040 or IA 1040A instructions.

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

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

LINE NUMBER REFERENCE TABLE

IA 1040X Line #.. Description	IA 1040 Long Form		IA 1040A Short Form			
	96 - 06	07-11	96	97 - 03	04 - 06	07-11
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/EITC (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 EITC 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 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 **2008**, the standard deduction is:

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

For **2009**, the standard deduction is:

Status 1, \$1,780; Status 3 or 4, \$1,780 per spouse; Status 2, 5, or 6, \$4,390.

For **2010**, the standard deduction is:

Status 1, \$1,810; Status 3 or 4, \$1,810 per spouse; Status 2, 5, or 6, \$4,460.

For **2011**, the standard deduction is:

Status 1, \$1,830; Status 3 or 4, \$1,830 per spouse; Status 2, 5, or 6, \$4,500.

Line 13 - Exemption Credits/Earned Income Tax Credit/Tuition & Textbook Credit: These credits need to be totaled and entered on this line. NOTE: The earned income tax credit (EITC) should only be entered on line 13 of the IA 1040X for tax years 2006 and prior. For tax years 2007 and later, the EITC 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 IA 126.

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 IA 1040X. These cannot be changed from the original filing.

Line 23 - Total Credits: Enter the total of Iowa tax withheld, estimated/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 tax credit (EITC) will only be included on line 23 of the IA 1040X for tax years 2007 and later. For tax years 2006 and prior, the EITC 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 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 page 2 to calculate interest due on unpaid tax. This table is for payments made in 2012 only.

Explanation of Changes to Income, Deductions, and Credits: Please provide a detailed explanation of the changes on the reverse side of the IA 1040X. Please attach a copy of any supporting schedules or worksheets to substantiate the changes.

TAX RATE SCHEDULES

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

2009 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	1,407	0	plus	0.36%	0
1,407	2,814	5.07	plus	0.72%	1,407
2,814	5,628	15.20	plus	2.43%	2,814
5,628	12,663	83.58	plus	4.50%	5,628
12,663	21,105	400.16	plus	6.12%	12,663
21,105	28,140	916.81	plus	6.48%	21,105
28,140	42,210	1,372.68	plus	6.80%	28,140
42,210	63,315	2,329.44	plus	7.92%	42,210
63,315	over	4,000.96	plus	8.98%	63,315

2010 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	1,428	0	plus	0.36%	0
1,428	2,856	5.14	plus	0.72%	1,428
2,856	5,712	15.42	plus	2.43%	2,856
5,712	12,852	84.82	plus	4.50%	5,712
12,852	21,420	406.12	plus	6.12%	12,852
21,420	28,560	930.48	plus	6.48%	21,420
28,560	42,840	1,393.15	plus	6.80%	28,560
42,840	64,260	2,364.19	plus	7.92%	42,840
64,260	over	4,060.65	plus	8.98%	64,260

2011 TAX RATE SCHEDULE

Amount on line 9		But		Tax Of Excess	
Over	Not Over			Rate	Over
\$ 0	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

Example: Taxable income on line 9 of the 1040X for tax year 2011 is \$33,000. Using the 2011 tax rate schedule, this amount is over \$28,780 but not over \$43,170. The tax is \$1,403.90 plus 6.8% of \$4,220 (\$33,000 minus \$28,780).	6.80% of \$4,220 = \$ 286.96 plus <u>1,403.90</u> tax \$ <u>1,690.86</u>
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TAX INTEREST RATE CHART: FOR AMENDED RETURNS FILED IN CALENDAR YEAR 2012

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 2012 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC
2011					0.4	0.8	1.2	1.6	2.0	2.4	2.8	3.2
2010	3.6	4.0	4.4	4.8	5.2	5.6	6.0	6.4	6.8	7.2	7.6	8.0
2009	8.4	8.8	9.2	9.6	10.0	10.4	10.8	11.2	11.6	12.0	12.4	12.8
2008	15.6	16.0	16.4	16.8	17.2	17.6	18.0	18.4	18.8	19.2	19.6	20.0
2007	24.8	25.2	25.6	26.0	26.4	26.8	27.2	27.6	28.0	28.4	28.8	29.2
2006	34.4	34.8	35.2	35.6	36.0	36.4	36.8	37.2	37.6	38.0	38.4	38.8
2005	43.2	43.6	44.0	44.4	44.8	45.2	45.6	46.0	46.4	46.8	47.2	47.6
2004	50.0	50.4	50.8	51.2	51.6	52.0	52.4	52.8	53.2	53.6	54.0	54.4
2003	56.0	56.4	56.8	57.2	57.6	58.0	58.4	58.8	59.2	59.6	60.0	60.4
2002	62.8	63.2	63.6	64.0	64.4	64.8	65.2	65.6	66.0	66.4	66.8	67.2
2001	71.6	72.0	72.4	72.8	73.2	73.6	74.0	74.4	74.8	75.2	75.6	76.0
2000	82.0	82.4	82.8	83.2	83.6	84.0	84.4	84.8	85.2	85.6	86.0	86.4
1999	92.0	92.4	92.8	93.2	93.6	94.0	94.4	94.8	95.2	95.6	96.0	96.4
1998	101.6	102.0	102.4	102.8	103.2	103.6	104.0	104.4	104.8	105.2	105.6	106.0
1997	111.2	111.6	112.0	112.4	112.8	113.2	113.6	114.0	114.4	114.8	115.2	115.6
1996	120.8	121.2	121.2	122.0	122.4	122.8	123.2	123.6	124.0	124.4	124.8	125.2
1995	131.2	131.6	132.0	132.4	132.8	133.2	133.6	134.0	134.4	134.8	135.2	135.6

Example: There is additional tax due of \$500 on line 29 of the 1040X on which a 2011 return is being amended.

The 1040X is being filed in August 2012, resulting in an interest rate of 1.6%.

The computed interest is equal to: \$500 x 1.6 (.016) = \$8.00.