

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

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"/>	<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 Taxable Income	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	_____ .00
	6. Subtraction for federal taxes and qualified deductions. See instructions .....	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	_____ .00
Compute Your Tax and Credits	10. Tax or alternate tax. See instructions, page 2 for the tax rate schedule .....	10. _____ .00	▲ _____ .00
	11. Iowa lump-sum/Iowa alternative minimum tax .....	11. _____ .00	_____ .00
	12. Total tax. Add lines 10 and 11 .....	12. _____ .00	_____ .00
	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
	15. Credit for nonresident or part-year resident. Must include IA 126 .....	15. _____ .00	▲ _____ .00
	16. Balance. Subtract line 15 from line 14. If less than zero, enter zero .....	16. _____ .00	_____ .00
	17. Other Iowa credits. Must include IA 130 out-of-state tax credit and/or 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
	20. Contributions from original return. These cannot be changed .....	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 or Amount You Owe	23. Total credits. See instructions .....	23. _____ .00	_____ .00
	24. Tax amount previously paid .....	24. _____ .00	_____ .00
	25. Total credits and payments. Add lines 23 and 24 .....	25. _____ .00	_____ .00
	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, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

Your signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Daytime telephone number: \_\_\_\_\_

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Firm: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_ PTIN \_\_\_\_\_



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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 13 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), 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 [tax.iowa.gov](http://tax.iowa.gov) and make an ePayment (direct debit) through eFile & Pay.
- Pay by credit/debit card online: Go to [tax.iowa.gov](http://tax.iowa.gov). Note that you will be charged a service fee by the vendor.
- Mail your payment made payable to the Iowa Department of Revenue with voucher IA 1040XV. 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?** Contact Taxpayer Services at 515-281-3114 or 1-800-367-3388

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 SSN(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 an amended return the same day as the original return.

**Identification:** Enter **current** name(s), address, and SSN(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, Schedules K-1, and all other supporting documentation that you received after you filed your original return.

**Line 6 - Federal Taxes and Qualified Deductions:** If you are correcting your subtraction for federal taxes, your Qualified Business Income Deduction, or your DPAD 199A(g) Deduction, enter the total of those corrections on this line.

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

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

For **2019**, the standard deduction is:

Status 1, \$2,080; Status 3 or 4, \$2,080 per spouse; Status 2, 5, or 6. \$5,120

For **2020**, the standard deduction is:

Status 1, \$2,110; Status 3 or 4, \$2,110 per spouse; Status 2, 5, or 6. \$5,210

For **2021**, the standard deduction is:

Status 1, \$2,130; Status 3 or 4, \$2,130 per spouse; Status 2, 5, or 6. \$5,240

**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 you must include 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. You must 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, Iowa 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 filing(s). 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 your original return for the year being amended was not timely filed and you failed to pay at least 90% of the current tax on or before the original due date, a late filing penalty of 5% is due. 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 an underpayment 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 a 5% underpayment penalty is due. You will be subject to both penalties (10% total) if your original return was not timely filed, the 90% test is not met, and you amend after being contacted by the Department.

**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

2018  
TAX RATE SCHEDULE

Amount on line 9					
Over	But Not Over	Tax Rate		Of Excess Over	
0	1,598	0	plus	0.36%	0
1,598	3,196	5.75	plus	0.72%	1,598
3,196	6,392	17.26	plus	2.43%	3,196
6,392	14,382	94.92	plus	4.50%	6,392
14,382	23,970	454.47	plus	6.12%	14,382
23,970	31,960	1,041.26	plus	6.48%	23,970
31,960	47,940	1,559.01	plus	6.80%	31,960
47,940	71,910	2,645.65	plus	7.92%	47,940
71,910	Over	4,544.07	plus	8.98%	71,910

2019  
TAX RATE SCHEDULE

Amount on line 9					
Over	But Not Over	Tax Rate		Of Excess Over	
0	1,638	0	plus	0.33%	0
1,638	3,276	5.41	plus	0.67%	1,638
3,276	6,552	16.38	plus	2.25%	3,276
6,552	14,742	90.09	plus	4.14%	6,552
14,742	24,570	429.16	plus	5.63%	14,742
24,570	32,760	982.48	plus	5.96%	24,570
32,760	49,140	1,470.60	plus	6.25%	32,760
49,140	73,710	2,494.35	plus	7.44%	49,140
73,710	Over	4,322.36	plus	8.53%	73,710

2020  
TAX RATE SCHEDULE

Amount on line 9					
Over	But Not Over	Tax Rate		Of Excess Over	
0	1,666	0	plus	0.33%	0
1,666	3,332	5.50	plus	0.67%	1,666
3,332	6,664	16.66	plus	2.25%	3,332
6,664	14,994	91.63	plus	4.14%	6,664
14,994	24,990	436.49	plus	5.63%	14,994
24,990	33,320	999.26	plus	5.96%	24,990
33,320	49,980	1,495.73	plus	6.25%	33,320
49,980	74,970	2,536.98	plus	7.44%	49,980
74,970	over	4,396.24	plus	8.53%	74,970

2021  
TAX RATE SCHEDULE

Amount on line 9					
Over	But Not Over	Tax Rate		Of Excess Over	
0	1,676	0	plus	0.33%	0
1,676	3,352	5.53	plus	0.67%	1,676
3,352	6,704	16.76	plus	2.25%	3,352
6,704	15,084	92.18	plus	4.14%	6,704
15,084	25,140	439.11	plus	5.63%	15,084
25,140	33,520	1,005.26	plus	5.96%	25,140
33,520	50,280	1,504.71	plus	6.25%	33,520
50,280	75,420	2,552.21	plus	7.44%	50,280
75,420	over	4,422.63	plus	8.53%	75,420

**Example:** Taxable income on line 9 of the 1040X for tax year 2021 is \$33,000.

5.96% of \$7,860 = \$468.46

Using the 2021 tax rate schedule, this amount is over \$25,140 but not over \$33,520.

Plus \$1,005.26

The tax \$1,005.26 plus 5.96% of \$7,860 (\$33,000 minus \$25,140).

Tax \$1,473.72

## INTEREST RATE TABLE: FOR AMENDED RETURNS FILED IN CALENDAR YEAR 2021 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 2021 in which the amended return is filed.

TAX YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2021					0.4	0.8	1.2	1.6	2.0	2.4	2.8	3.2
2020	3.9	4.3	4.7	5.1	5.5	5.9	6.3	6.7	7.1	7.5	7.9	8.3
2019	9.4	9.8	10.2	10.6	11.0	11.4	11.8	12.2	12.6	13.0	13.4	13.8
2018	18.4	18.8	20.2	20.6	21.0	21.4	21.8	22.2	22.6	23.0	23.4	23.8
2017	24.8	25.2	25.6	26.0	26.4	26.8	27.2	27.6	28.0	28.4	28.8	29.2
2016	30.0	30.4	30.8	31.2	31.6	32.0	32.4	32.8	33.2	33.6	34.0	34.4
2015	34.8	35.2	35.6	36.0	36.4	36.8	37.2	37.6	38.0	38.4	38.8	39.2
2014	39.6	40.0	40.4	40.8	41.2	41.6	42.0	42.4	42.8	43.2	43.6	44.0
2013	44.4	44.8	45.2	45.6	46.0	46.4	46.8	47.2	47.6	48.0	48.4	48.8
2012	49.2	49.6	50.0	50.4	50.8	51.2	51.6	52.0	52.4	52.8	53.2	53.6
2011	54.0	54.4	54.8	55.2	55.6	56.0	56.4	56.8	57.2	57.6	58.0	58.4
2010	58.8	59.2	59.6	60.0	60.4	60.8	61.2	61.6	62.0	62.4	62.8	63.2
2009	63.6	64.0	64.4	64.8	65.2	65.6	66.0	66.4	66.8	67.2	67.6	68.0
2008	70.8	71.2	71.6	72.0	72.4	72.8	73.2	73.6	74.0	74.4	74.8	75.2
2007	80.0	80.4	80.8	81.2	81.6	82.0	82.4	82.8	83.2	83.6	84.0	84.4
2006	89.6	90.0	90.4	90.8	91.2	91.6	92.0	92.4	92.8	93.2	93.6	94.0
2005	98.4	98.8	99.2	99.6	100.0	100.4	100.8	101.2	101.6	102.0	102.4	102.8

**Example:** There is additional tax due of \$500 on line 29 of the 1040X on which a 2021 return is being amended. The 1040X is being filed in August 2021, resulting in an interest rate of 1.6%. The computed interest is equal to: \$500 x 1.6% (.016) = \$8.