Form **1040-X**
(Rev. December 2025)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

Go to *www.irs.gov/Form1040X* for instructions and the latest information.

OMB No. 1545-0074

You must: • Attach a completed Form 1040, 1040-SR, or 1040-NR, with your changes, for the return year entered below; and
• Attach any supporting documents and new or changed forms and schedules and complete Part II. See instructions.

This return is for calendar year (enter year) **or fiscal year** (enter month and year ended)

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State / ZIP code
Foreign country name / Foreign province/state/county / Foreign postal code	

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, didn't previously want $3 to go to this fund, but now do. Checking a box below will not change your tax or refund.
☐ **You** ☐ **Spouse**

Amended return filing status. You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse unless you are amending a Form 1040-NR. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.
You must complete Part II on page 2 and explain any changes.

			A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part II	C. Correct amount
Income and Deductions					
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ☐	1			
2	Itemized deductions or standard deduction	2			
3	Subtract line 2 from line 1	3			
4a	Qualified business income deduction	4a			
b	Deductions for tips, overtime, car loan interest, and seniors from Schedule 1-A (Form 1040). Attach your Schedule 1-A	4b			
5	Taxable income. Subtract the total of lines 4a and 4b from line 3. If the result for column C is zero or less, enter -0- in column C	5			
Tax Liability					
6	Tax. Enter method(s) used to figure tax. See instructions:	6			
7	Nonrefundable credits. If a general business credit carryback is included, check here ☐	7			
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	8			
9	Reserved for future use	9			
10	Other taxes	10			
11	Total tax. Add lines 8 and 10	11			
Payments					
12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (**If changing**, see instructions.)	12			
13	Estimated tax payments, including amount applied from prior year's return	13			
14	Earned income credit (EIC)	14			
15	Refundable credits from: ☐ Schedule 8812 Form(s) ☐ 2439 ☐ 4136 ☐ 8863 ☐ 8885 ☐ 8962 or ☐ other (specify):	15			
16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	16			
17	Total payments. Add lines 12 through 15, column C, and line 16	17			
Refund or Amount You Owe					
18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS	18			
19	Subtract line 18 from line 17. (If less than zero, see instructions.)	19			
20	**Amount you owe.** If line 11, column C, is more than line 19, enter the difference. For details on how to pay, go to *www.irs.gov/Payments* or see instructions	20			
21	If line 11, column C, is less than line 19, enter the difference. This is the amount **overpaid** on this return	21			
22	Amount of line 21 you want **refunded to you**	22			
23	Amount of line 21 you want **applied to your (enter year)**: **estimated tax**	23			

Part I Dependents

Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. Enter the information for the return year entered at the top of page 1.

			A. Original number of dependents reported or as previously adjusted	B. Net change—amount of increase or (decrease)	C. Correct number
24	Reserved for future use	24			
25	Your dependent children who lived with you more than half of the year	25			
26	Reserved for future use	26			
27	Other dependents	27			
28	Reserved for future use	28			
29	Reserved for future use	29			

30 List **ALL** dependents (children and others) claimed on this amended return.

Dependents (see instructions)

If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of return year entered at top of page 1	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of return year entered at top of page 1, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of return year entered at top of page 1.

Part II Explanation of Changes.

In the space provided below, tell us why you are filing Form 1040-X. You must complete Part II.

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

Sign Here

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	