



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form
1040-X
(Rev. December 2025)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

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

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.

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.

Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

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.

Foreign country name

Foreign province/state/county

Foreign postal code

☐ 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 ☐
- 2** Itemized deductions or standard deduction
- 3** Subtract line 2 from line 1
- 4a** Qualified business income deduction
- b** Deductions for tips, overtime, car loan interest, and seniors from Schedule 1-A (Form 1040). Attach your Schedule 1-A
- 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

1**2****3****4a****4b****5****Tax Liability**

- 6** Tax. Enter method(s) used to figure tax (see instructions):
- 7** Nonrefundable credits. If a general business credit carryback is included, check here ☐
- 8** Subtract line 7 from line 6. If the result is zero or less, enter -0-
- 9** Reserved for future use
- 10** Other taxes
- 11** Total tax. Add lines 8 and 10

6**7****8****9****10****11****Payments**

- 12** Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (**If changing**, see instructions.)
- 13** Estimated tax payments, including amount applied from prior year's return
- 14** Earned income credit (EIC)
- 15** Refundable credits from: ☐ Schedule 8812 ☐ Form(s) ☐ 2439 ☐ 4136 ☐ 8863 ☐ 8885 ☐ 8962 or ☐ other (specify):

12**13****14****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
- 19** Subtract line 18 from line 17. (If less than zero, see instructions.)
- 20** **Amount you owe.** If line 11, column C, is more than line 19, enter the difference
- 21** If line 11, column C, is less than line 19, enter the difference. This is the amount **overpaid** on this return
- 22** Amount of line 21 you want **refunded to you**
- 23** Amount of line 21 you want **applied to your (enter year):**

18**19****20****21****22****estimated tax** **23****Complete and sign this form on page 2.**

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)	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 <input type="checkbox"/>	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.	(a) <input type="checkbox"/> Yes (b) <input type="checkbox"/> And in the U.S.
(6) Check if	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
(7) Credits	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> Credit for other dependents	<input type="checkbox"/> Child tax credit <input type="checkbox"/> 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.

Sign Here	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.				
	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.)	
Paid Preparer Use Only	Phone no.		Email address		
	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name			Phone no.	
	Firm's address			Firm's EIN	