



SSN or FEIN

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**Explanation of changes to income, deductions, or credits:**

Enter the line reference from your amended return for which you are reporting a change. Give the reason for each change. Include a copy of any supporting schedules, worksheets, and documentation to substantiate the changes. If changes are the result of a federal audit, include the audit findings or, if relevant, any other document showing the final federal adjustments and final determination date. For changes to an individual income tax return, indicate how changes are allocated between spouses. If you chose "other" as a reason for amendment, explain your reason for amending here.

**Explanation of refund or amount due on the amended return (if applicable):**

	As Last Reported	Corrected Amount
1. Tax before credits.....	▶ 1a	▶ 1b
2. Credits. Do not include previous estimates or withholding.....	▶ 2a	▶ 2b
3. Subtract line 2b from line 1b.....		▶ 3
	As Last Reported	Corrected Amount
4. Tax amount previously paid. Include previous estimates or withholding. Do not include penalty, interest or fees.....	▶ 4a	▶ 4b
5. Subtract line 4b from line 3.....		▶ 5
6. Overpayment on previous filing(s). Include any amounts requested as refund or any amount credited to a future tax period.....		▶ 6
7. Add line 5 to line 6. If positive, this is the amount of tax you owe. If negative, this is the refund amount.....		▶ 7
8. Penalty.....		▶ 8
9. Interest.....		▶ 9
10. Total refund available on amended return, or amount due with amended return. Add lines 7 through 9 and enter here.....		▶ 10
11a. If line 10 is a refund, enter as a positive number the amount applied to next period's estimated tax (Change must be requested by the last day of the subsequent tax period.).....		▶ 11a
11b. Refund requested. Add the amount on line 11a to the amount on line 10. ....		▶ 11b