

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

**Special Notice:** Parts A through E of this form are for calculation only; your total refund OR amount due is shown on Part E. You must complete all parts of this form in order to correctly calculate your total refund OR amount due.

**PART A Combined Due or Overpayment**

1	Amount from Form 1040CM Part A, line 3 . . . . .	1
2	Amount paid on original return or previous amendment (see instructions) . . . . .	2
3	Amount refunded on original return or previous amendment (see instructions) . . . . .	3
4	Amount due on this amendment (see instructions) . . . . .	4
5	Amount of overpayment balance on this amendment (see instructions) . . . . .	5
6	Overpayment applied to 2024 estimated tax . . . . .	6
7	Net overpayment. Subtract line 6 from line 5 . . . . .	7

**PART B Additional Child Tax Credit**

1	Amount from line 1 of the amended return . . . . .	1
2	Amount from line 1 of the original return or previous amendment . . . . .	2
3	Balance due. If line 2, Part B, is greater than line 1, subtract line 1 from line 2 . . . . .	3
4	Additional ACTC refund. If line 1, Part B, is greater than line 2, subtract line 2 from line 1 . . . . .	4
5	Tentative overpayment. Enter the sum of line 7, Part A, and line 4, Part B . . . . .	5
6	Tentative due. Enter the sum of line 4, Part A, and line 3, Part B . . . . .	6
7	Tax due offset. Enter the lesser of line 5 or line 6 of Part B . . . . .	7
8	Overpayment balance after offset. Subtract line 7 from line 5 . . . . .	8
9	Balance due after offset. Subtract line 7 from line 6 . . . . .	9

**PART C Earned Income Tax Credit**

1	Amount from line 1 of the amended return . . . . .	1
2	Amount from line 1 of the original return or previous amendment . . . . .	2
3	Balance due. If line 2, Part C, is greater than line 1, subtract line 1 from line 2. . . . .	3
4	Additional EITC refund. If line 1, Part C, is greater than line 2, subtract line 2 from line 1 . . . . .	4
5	Tentative overpayment. Enter the sum of line 8, Part B, and line 4, Part C . . . . .	5
6	Tentative due. Enter the sum of line 9, Part B, and line 3, Part C . . . . .	6
7	Tax due offset. Enter the lesser of line 5 or line 6 of Part C . . . . .	7
8	Overpayment balance after offset. Subtract line 7 from line 5 . . . . .	8
9	Balance due after offset. Subtract line 7 from line 6 . . . . .	9

**PART D American Opportunity Tax Credit**

1	Amount from line 1 of the amended return . . . . .	1
2	Amount from line 1 of the original return or previous amendment . . . . .	2
3	Balance due. If line 2, Part D, is greater than line 1, subtract line 1 from line 2 . . . . .	3
4	Additional AOTC refund. If line 1, Part D, is greater than line 2, subtract line 2 from line 1 . . . . .	4
5	Tentative overpayment. Enter the sum of line 8, Part C and line 4, Part D. . . . .	5
6	Tentative due. Enter the sum of line 9, Part C, and line 3, Part D . . . . .	6
7	Tax due offset. Enter the lesser of line 5 or line 6 of Part D . . . . .	7
8	Overpayment balance after offset. Subtract line 7 from line 5. . . . .	8
9	Balance due after offset. Subtract line 7 from line 6 . . . . .	9

**PART E Due or Overpayment**

<b>1</b>	Total overpaid. Enter the amount from line 8, Part D . . . . .	<b>1</b>	
<b>2</b>	Total tax due. Enter the amount from line 9, Part D . . . . .	<b>2</b>	

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

▶ \_\_\_\_\_  
 Spouse signature. If a joint return, **both** must sign Date Spouse's occupation

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

# Instructions for Form 1040CM-X (2023)

## PART A Combined Due or Overpayment

1. Enter the amount from line 3 of the amended return.
2. If the amount on line 3 of the (1040CM) original return or previous amendment is greater than zero, enter the amount as a negative number. Otherwise enter zero.
3. Enter the amount from line 3 of the (1040CM) original return. If less than zero, enter as a positive number.
4. If the sum of lines 1, 2 and 3 is greater than zero, enter the result here. Otherwise, enter zero.
5. If the sum of lines 1, 2 and 3 is less than zero, enter the result here as a positive number. Otherwise, enter zero.
6. Enter the amount from line 5 you want credited to your 2024 tax return, but not more than the amount on line 5.
7. Subtract line 6 from line 5.

## PART B Additional Child Tax Credit

1. Enter the amount from line 1, Part B, Additional Child Tax Credit, from the 1040CM attached to this 1040CM-X. Enter amount as a positive number.
2. Enter the amount from line 1, Part B, Additional Child Tax Credit, from the (1040CM) original return or previous amendment.
3. If line 1 is **less** than line 2, subtract line 1 from line 2. Otherwise, enter zero.
4. If line 1 is **greater** than line 2, subtract line 2 from line 1. Otherwise, enter zero.
5. Enter the sum of line 7, Part A and line 4, Part B.
6. Enter the sum of line 4, Part A and line 3, Part B.
7. Enter the **lesser** of line 5, or line 6, Part B.
8. Subtract line 7 from line 5, Part B.
9. Subtract line 7 from line 6, Part B.

## PART C Earned Income Tax Credit

1. Enter the amount from line 1 of Part C, Earned Income Tax Credit, from the 1040CM attached to this 1040CM-X. Enter amount as a positive number.
2. Enter the amount from line 1 of Part C, Earned Income Tax Credit, from the (1040CM) original return or previous amendment.
3. If line 1 is **less** than line 2, subtract line 1 from line 2. Otherwise, enter zero.
4. If line 1 is **greater** than line 2, subtract line 2 from line 1. Otherwise, enter zero.
5. Enter the sum of line 8, Part B, and line 4, Part C.
6. Enter the sum of line 9, Part B, and line 3, Part C.
7. Enter the **lesser** of line 5 or line 6, Part C.
8. Subtract line 7 from line 5, Part C.
9. Subtract line 7 from line 6, Part C.

## PART D American Opportunity Tax Credit

1. Enter the amount from line 1 of Part D, American Opportunity Tax Credit, from the 1040CM attached to this 1040CM-X. Enter amount as a positive number.
2. Enter the amount from line 1 of Part D, American Opportunity Tax Credit, from the (1040CM) original return or previous amendment.
3. If line 1 is **less** than line 2, subtract line 1 from line 2. Otherwise, enter zero.
4. If line 1 is **greater** than line 2, subtract line 2 from line 1. Otherwise, enter zero.
5. Enter the sum line 8, Part C and line 4, Part D.
6. Enter the sum line 9, Part C and line 3, Part D.
7. Enter the **lesser** of line 5 or line 6, Part D.
8. Subtract line 7 from line 5, Part D.
9. Subtract line 7 from line 6, Part D.

## PART E Due or (Overpayment)

1. Enter the amount from line 8, Part D. This is your overpayment.
2. Enter the amount from line 9, Part D. This is your tax due. Pay this amount.