

IA 1040X Amended Iowa Individual Income Tax Return

For fiscal year beginning ___/___/___ and ending ___/___/___

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

A. Your last name Whitlatch	Your first name/middle initial Joseph R	Social Security Number •
B. Spouse's last name	Spouse's first name/middle initial	Social Security Number •

Current Mailing address (number and street, apartment, lot, or suite number) or PO Box _____ City, State, ZIP	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 • 2014
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Step 2 Filing Status: Mark correct status.

1 <input checked="" type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> ▲	Reason for Amendment: <input type="checkbox"/> Net Operating Loss <input type="checkbox"/> Federal Audit <input type="checkbox"/> Protective Claim <input checked="" type="checkbox"/> Other <small>Provide detailed explanation on page 2.</small>
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

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status (3) . . . ▲ <u>0</u> x \$ 40 = \$ _____ ▲ <u>1</u> x \$ 40 = \$ 40 .	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind . . . ▲ <u>0</u> x \$ 20 = \$ _____ ▲ <u>0</u> x \$ 20 = \$ _____		
c. Dependents: Enter 1 for each dependent . . . ▲ <u>0</u> x \$ 40 = \$ _____ ▲ <u>0</u> x \$ 40 = \$ _____		
d. Enter first names of dependents here:	e. TOTAL \$ <u>0</u>	e. TOTAL \$ <u>40</u>

		B. Spouse/Status 3	A. You or Joint
Step 4	1. Gross Income	0.	0.
Corrected	2. Adjustments to Income	0.	0.
Taxable	3. Net Income. Subtract line 2 from line 1	0.	0.
Income	4. Addition for Federal Taxes	0.	1,323.
	5. Total. Add lines 3 and 4	0.	1,323.
	6. Deduction for Federal Taxes	0.	4,487.
	7. Balance. Subtract line 6 from line 5	0.	-3,164.
	8. Deduction: Itemized / Standard <input checked="" type="checkbox"/> Itemized <input type="checkbox"/> Standard	0.	6,437.
	9. Taxable Income. Subtract line 8 from line 7	0.	0.

Step 5	10. Tax or Alternate Tax	0.	0.
Figure	11. Iowa Lump-Sum/Minimum Tax	0.	0.
Your Tax	12. Total Tax. Add lines 10 and 11	0.	0.
and	13. Total of Exemption Credits, Tuition & Textbook Credit, Volunteer Firefighter/EMS/Reserve Peace Officer Credit	0.	40.
Credits	14. Balance. Subtract line 13 from line 12. If less than zero, enter zero	0.	0.
	15. Credit for Nonresident or Part-Year Resident. Include IA 126	0.	0.
	16. Balance. Subtract line 15 from line 14. If less than zero, enter zero	0.	0.
	17. Other Iowa Credits. Include IA 148 Tax Credits Schedule	0.	0.
	18. Balance. Subtract line 17 from line 16. If less than zero, enter zero	0.	0.
	19. School District Surtax/Emergency Medical Services Surtax	0.	0.
	20. Contributions from Original Return	0.	0.
	21. Total Tax. Add lines 18, 19, and 20	0.	0.
	22. Total. Add columns A & B, line 21, and enter here	0.	0.

Step 6	23. Total Credits. See instructions.	1,703.	
Refund	24. Tax amount previously paid	272.	
or	25. Total credits and payments. Add lines 23 and 24	1,975.	
Amount	26. Overpayment shown on previous filing	0.	
You Owe	27. Subtract line 26 from line 25. Enter here	1,975.	
	28. If line 27 is more than line 22, subtract line 22 from line 27. This is the REFUND amount REFUND	1,975.	▲
	29. If line 27 is less than line 22, subtract line 27 from line 22. This is the AMOUNT OF TAX YOU OWE	0.	▲
	30. Penalty and Interest. See instructions. ▲ 30a. Penalty <u>0</u> . ▲ 30 b. Interest <u>0</u>	0.	0.
	31. TOTAL AMOUNT NOW DUE. Add lines 29 and 30 and enter here. PAY	0.	▲

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return and attachments, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature: _____ Date: _____
 Spouse's Signature: _____ Date: _____
 Daytime Telephone Number _____
 Preparer's Signature _____ Date: _____
 Firm: _____ Phone: _____
 Address: _____ ID#: _____



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. Please include applicable schedules. Please indicate how the changes in income, deductions, or credits are allocated between spouses.

See attached Explanation of Changes sheet

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), please fill in these line items.

Calculated Overpayment:	1)	<u>1,975.</u>
Elected Carryforward Amount for You	A.	_____
Spouse	B.	_____
Total Carryforward	2)	_____
Subtract line 2 from line 1 and enter on line 28.	=	<u>1,975.</u>

NOTE: State tax information may be disclosed to tax officials of another state or of the United States for tax administrative purposes.

Mail return to:
Iowa Income Tax Processing Iowa Department of Revenue
PO Box 9187
Des Moines IA 50306-9187.

DO YOU OWE ADDITIONAL TAX?

You have several options:

1. Payment transfer from your bank account: Go to www.iowa.gov/tax and make an ePayment (direct debit) through eFile & Pay.
2. Pay by credit/debit card online: Go to this web page: www.iowa.gov/tax/elf/creditcard.html Please note that you will be charged a service fee by the vendor.
3. Mail your payment made payable to Treasurer, State of Iowa with voucher IA 1040XV to Iowa Department of Revenue, Iowa Income Tax Processing, PO Box 9187, Des Moines IA 50306-9187.

FINAL CHECKLIST

Before you mail this return, make sure you have:

- Rechecked your math!
- Provided an explanation of the change.
- Computed interest and any applicable penalty on additional tax due.
- Signed your return.
- Verified your Social Security Number(s).
- Made your payment, if required.

Please do not send cash by mail.



**Supporting document for Explanation of Changes
to Income, Deductions and Credits for
IA 1040X Amended Iowa Tax Return**

Lines in Step 4(Corrected Taxable Income) have been changed to reflect the attached correcting information returns, IRS Forms W-2, 1099-DIV, 1099-INT and 1099-B. The Form 4852 and statements correcting the Forms 1099-DIV, 1099-INT, and 1099-B are submitted to rebut the original information returns sent to the IRS. The W-2 should not have been submitted because I did not receive “Wages” as defined in Section 3401(a) of the IRC. These “Wages” have been erroneously reported by payer to the IRS. The 1099s should not have been submitted to the IRS as they erroneously allege payments connected with the performance of a public office. No payments were received by the party identified hereon as the “recipient” from parties identified hereon as “payers” which were connected with the performance of the functions of a public office as defined in Sec.7701(a)(26), or otherwise constituted gains, profit or income within the meaning of relevant law.

Statement to correct incorrectly reported 1099-B information return

This document is presented to dispute and correct an erroneous Form 1099-B known to have been submitted to the IRS by the party identified below as “PAYER” which erroneously alleges a payment to the party identified below as the “RECIPIENT” of dividends required to be reported under IRC 6045.

The 1099-B should not have been issued for this amount as NO such taxable transaction occurred.

SSN xxx-xx-xxxx FORM 1099-B
Tax Year: December 31, 2014
Payer: National Financial Services LLC
Recipient: Joe Whitlatch
Form: 1099-B
Acct:xxx-xxxxxx

Amount reported to IRS: \$8378
Amount included on original return:\$ \$8378

Corrected amount for IRS records:\$0.00

Under penalty of perjury, I declare that I have examined this document and it's statements and to the best of my knowledge and belief, it is true, correct and complete.

Joseph R. Whitlatch

Date

Note: These are proceeds from the sale of stock in companies organized under various Union states and not engaged in a “trade or business”.

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.
▶ Information about Form 4852 is available at www.irs.gov/form4852.

1 Name(s) shown on return Joseph R. Whitlatch	2 Your social security number
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3 Address

4 Enter year in space provided and check one box. For the tax year ending December 31, 2014,
I have been unable to obtain (or have received an incorrect) Form W-2 **OR** Form 1099-R.
I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code	6 Employer's or payer's identification number (if known)
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7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a Wages, tips, and other compensation	0	g State income tax withheld	1703.00
b Social security wages	0	(Name of state) <u>IOWA</u>	
c Medicare wages and tips	0	h Local income tax withheld	0
d Advance EIC payment	0	(Name of locality)	
e Social security tips	0	i Social security tax withheld	2711.23
f Federal income tax withheld	4487.07	j Medicare tax withheld	634.08

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a Gross distribution		f Federal income tax withheld	
b Taxable amount		g State income tax withheld	
c Taxable amount not determined	<input type="checkbox"/>	h Local income tax withheld	
d Total distribution	<input type="checkbox"/>	i Employee contributions	
e Capital gain (included in line 8b)		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Payer provided a W2 which erroneously alleges payment under section 3401(a) and 3121(a) "wages". I hereby dispute payers data. I received no such wages. The above withholdings are correct.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None. Payer issued a W2 before "wages" errors were noted. The payers "wages", originally issued, was bad payer data.

Statement to correct incorrectly reported 1099-DIV information return

This document is presented to dispute and correct an erroneous Form 1099-DIV known to have been submitted to the IRS by the party identified below as “PAYER” which erroneously alleges a payment to the party identified below as the “RECIPIENT” of dividends required to be reported under IRC 6042.

A 1099-DIV should not have been issued for this amount as NO such transaction occurred.

SSN xxx-xx-xxxx FORM 1099-DIV
Tax Year: December 31, 2014
Payer: E*Trade Clearing LLC
Recipient: Joe Whitlatch
Form: 1099-DIV
Acct:xxxxxxxx

Amount reported to IRS: \$1115
Amount included on original return: \$1115

Corrected amount for IRS records:\$0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowledge and belief, it is true, correct and complete.

Joseph R. Whitlatch

Date

Note: This is a dividend from an international company
and not engaged in any “federal’ activity.

Statement to correct incorrectly reported 1099-INT information return

This document is presented to dispute and correct an erroneous Form 1099-INT known to have been submitted to the IRS by the party identified below as “PAYER” which erroneously alleges a payment to the party identified below as the “RECIPIENT” of interest required to be reported under IRC 6042.

A 1099-INT should not have been issued for this amount as NO such transaction occurred.

SSN xxx-xx-xxxx FORM 1099-INT
Tax Year: December 31, 2014
Payer: E*Trade Clearing LLC
Recipient: Joe Whitlatch
Form: 1099-INT
Acct:xxxxxxxx

Amount reported to IRS: \$513
Amount included on original return \$513

Corrected amount for IRS records:\$0.00

Under penalty of perjury, I declare that I have examined this document and it's statements and to the best of my knowledge and belief, it is true, correct and complete.

Joseph R. Whitlatch

Date

Note: Filer is not engaged in “trade or business” as defined in the law and therefore is not required to report “non-federal” interest earned.

Statement to correct incorrectly reported 1099-DIV information return

This document is presented to dispute and correct an erroneous Form 1099-DIV known to have been submitted to the IRS by the party identified below as “PAYER” which erroneously alleges a payment to the party identified below as the “RECIPIENT” of dividends required to be reported under IRC 6042.

A 1099-DIV should not have been issued for this amount as NO such transaction occurred.

SSN xxx-xx-xxxx FORM 1099-DIV
Tax Year: December 31, 2014
Payer: National Financial Services LLC
Recipient: Joseph R. Whitlatch
Form: 1099-DIV
Acct:xxx-xxxxxx

Amount reported to IRS: \$1539
Amount included on original return: \$1539

Corrected amount for IRS records:\$0.00

Under penalty of perjury, I declare that I have examined this document and it's statements and to the best of my knowledge and belief, it is true, correct and complete.

Joseph R. Whitlatch

Date

Note: This is a dividend from an international company
and not engaged in any “federal’ activity.

Statement to correct incorrectly reported 1099-INT information return

This document is presented to dispute and correct an erroneous Form 1099-INT known to have been submitted to the IRS by the party identified below as “PAYER” which erroneously alleges a payment to the party identified below as the “RECIPIENT” of interest required to be reported under IRC 6042.

A 1099-INT should not have been issued for this amount as NO such transaction occurred.

SSN xxx-xx-xxxx FORM 1099-INT
Tax Year: December 31, 2014
Payer: National Financial Services LLC
Recipient: Joe Whitlatch
Form: 1099-INT
Acctxxx-xxxxxx

Amount reported to IRS: \$1
Amount included on original return: \$1

Corrected amount for IRS records:\$0.00

Under penalty of perjury, I declare that I have examined this document and it's statements and to the best of my knowledge and belief, it is true, correct and complete.

Joseph R. Whitlatch

Date

Note: Filer is not engaged in “trade or business” as defined in the law and therefore is not required to report “non-federal” interest earned.

Statement to correct incorrectly reported 1099-DIV information return

This document is presented to dispute and correct an erroneous Form 1099-DIV known to have been submitted to the IRS by the party identified below as "PAYER" which erroneously alleges a payment to the party identified below as the "RECIPIENT" of dividends required to be reported under IRC 6042.

A 1099-DIV should not have been issued for this amount as NO such transaction occurred.

SSN xxx-xx-xxxx FORM 1099-DIV
Tax Year: December 31, 2014
Payer: Wal-Mart Stores
Recipient: Joe R Whitlatch
Form: 1099-DIV
Acct:xxxxxxxxxx

Amount reported to IRS: \$82
Amount included on original return: \$82

Corrected amount for IRS records:\$0.00

Under penalty of perjury, I declare that I have examined this document and its statements and to the best of my knowledge and belief, it is true, correct and complete.

Joseph R. Whitlatch

Date

Note: This is a dividend from an international company
and not engaged in any "federal" activity.