

Amended U.S. Individual Income Tax Return

▶ See separate instructions.

This return is for calendar year ▶ , or fiscal year ended ▶ , .

Please print or type	Your first name and initial	Last name	Your social security number	
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number	
	Home address (no. and street) or P.O. box if mail is not delivered to your home		Apt. no.	Phone number ()
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 4 of the instructions.			

A If the address shown above is different from that shown on your last return filed with the IRS, would you like us to change it in our records? ▶ Yes No

B Filing status. Be sure to complete this line. **Note.** You cannot change from joint to separate returns after the due date.

On original return ▶ Single Married filing jointly Married filing separately Head of household Qualifying widow(er)
On this return ▶ Single Married filing jointly Married filing separately Head of household* Qualifying widow(er)

* If the qualifying person is a child but not your dependent, see page 4 of the instructions.

Use Part II on the back to explain any changes		A. Original amount or as previously adjusted (see page 4)	B. Net change—amount of increase or (decrease)—explain in Part II	C. Correct amount
Income and Deductions (see instructions)				
	1 Adjusted gross income (see page 4)	1		
	2 Itemized deductions or standard deduction (see page 4)	2		
	3 Subtract line 2 from line 1	3		
	4 Exemptions. If changing, fill in Parts I and II on the back (see page 5)	4		
	5 Taxable income. Subtract line 4 from line 3	5		
Tax Liability	6 Tax (see page 5). Method used in col. C	6		
	7 Credits (see page 6)	7		
	8 Subtract line 7 from line 6. Enter the result but not less than zero	8		
	9 Other taxes (see page 6)	9		
	10 Total tax. Add lines 8 and 9	10		
Payments	11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. If changing, see page 6	11		
	12 Estimated tax payments, including amount applied from prior year's return	12		
	13 Earned income credit (EIC)	13		
	14 Additional child tax credit from Form 8812	14		
	15 Credits: Recovery rebate; federal telephone excise tax; or from Forms 2439, 4136, 5405, 8885, or 8801 (refundable credit only)	15		
	16 Amount paid with request for extension of time to file (see page 6)			16
	17 Amount of tax paid with original return plus additional tax paid after it was filed			17
	18 Total payments. Add lines 11 through 17 in column C			18
Refund or Amount You Owe Note. Allow 8-12 weeks to process Form 1040X.				
	19 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			19
	20 Subtract line 19 from line 18 (see page 6)			20
	21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 6			21
	22 If line 10, column C, is less than line 20, enter the difference			22
	23 Amount of line 22 you want refunded to you			23
	24 Amount of line 22 you want applied to your estimated tax	24		

Sign Here 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 of which the preparer has any knowledge.

Joint return? See page 4. Keep a copy for your records.	▶ Your signature	Date	▶ Spouse's signature. If a joint return, both must sign.	Date
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN

Paid Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()
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Part I Exemptions. See Form 1040 or 1040A instructions.

Complete this part **only** if you are:

- Increasing or decreasing the number of exemptions claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina or for housing Midwestern displaced individuals.

A. Original number of exemptions reported or as previously adjusted

B. Net change

C. Correct number of exemptions

25	Yourself and spouse Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.	25																	
26	Your dependent children who lived with you	26																	
27	Your dependent children who did not live with you due to divorce or separation	27																	
28	Other dependents	28																	
29	Total number of exemptions. Add lines 25 through 28	29																	
30	Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here.																		
	<table border="1"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 on page 5 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>\$3,500</td> <td>\$119,975</td> </tr> <tr> <td>2007</td> <td>3,400</td> <td>117,300</td> </tr> <tr> <td>2006</td> <td>3,300</td> <td>112,875</td> </tr> <tr> <td>2005</td> <td>3,200</td> <td>109,475</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 on page 5 if the amount on line 1 is over:	2008	\$3,500	\$119,975	2007	3,400	117,300	2006	3,300	112,875	2005	3,200	109,475	30		
Tax year	Exemption amount	But see the instructions for line 4 on page 5 if the amount on line 1 is over:																	
2008	\$3,500	\$119,975																	
2007	3,400	117,300																	
2006	3,300	112,875																	
2005	3,200	109,475																	
31	If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 2 for 2005 or line 6 for 2006. If you are claiming an exemption amount for housing Midwestern displaced individuals, enter the amount from the 2008 Form 8914, line 2. (See instructions for line 4). Otherwise enter -0-	31																	
32	Add lines 30 and 31. Enter the result here and on line 4	32																	

33 Dependents (children and other) not claimed on original (or adjusted) return:

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 7)	No. of children on 33 who:
				<input type="checkbox"/>	• lived with you <input type="checkbox"/>
				<input type="checkbox"/>	• did not live with you due to divorce or separation (see page 7) <input type="checkbox"/>
				<input type="checkbox"/>	Dependents on 33 not entered above <input type="checkbox"/>
				<input type="checkbox"/>	
				<input type="checkbox"/>	

Part II Explanation of Changes

Enter the line number from the front of the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See pages 2 and 3 of the instructions. Also, check here

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

- If you did not previously want \$3 to go to the fund but now want to, check here
- If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here

Instructions for Form 1040X



Department of the Treasury
Internal Revenue Service

(Rev. February 2009)

Amended U.S. Individual Income Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 1040X for the following reasons.

- Correct Forms 1040, 1040A, 1040EZ, 1040EZ-T, 1040NR, or 1040NR-EZ.
- Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3 for details).
- Change amounts previously adjusted by the IRS. Do not include any interest or penalties on Form 1040X; they will be adjusted accordingly.
- Make a claim for a carryback due to a loss or unused credit. For more information, see pages 2 and 3.

File a separate Form 1040X for each year you are amending. If you are changing your federal return, you may also have to change your state return. Allow 8 to 12 weeks to process Form 1040X.



If you file a Form 1040X claiming a refund or credit for more than the allowable amount, you may be subject to a penalty of 20% of the amount that is determined to be excessive. See section 6676.

Filing Form 1045. You can use Form 1045, Application for Tentative Refund, instead of Form 1040X to apply for a refund based on the carryback of a net operating loss, an unused general business credit, or a net section 1256 contracts loss; or an overpayment of tax due to a claim of right adjustment under section 1341(b)(1). But Form 1045 must be filed within 1 year after the end of the year in which the loss, credit, or claim of right adjustment arose. For more details, see the Instructions for Form 1045.

Filing Form 843. If you are requesting a refund of penalties and interest or an addition to tax that you have already paid, file Form 843, Claim for Refund and Request for Abatement, instead of Form 1040X.

Information on Income, Deductions, etc.

If you have questions such as what income is taxable or what expenses are deductible, the instructions for the return or form you are amending may help. Use the instructions for the return to find the method you should use to figure the corrected tax. To get prior year forms, schedules, and instructions, call 1-800-TAX-FORM (1-800-829-3676) or download them from the IRS website at www.irs.gov.

When To File

File Form 1040X only after you have filed your original return. Generally, for a credit or refund, Form 1040X must be filed within 3 years after the date you filed the original return or within 2 years after the date you paid the tax, whichever is later. A return filed early is considered filed on the due date.



Do not file more than one original return for the same year, even if you have not received your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

Bad debt or worthless security. A Form 1040X based on a bad debt or worthless security generally must be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless. For more details, see section 6511.

Loss or credit carryback. A Form 1040X based on a net operating loss or capital loss carryback or a general business credit carryback generally must be filed within 3 years after the due date of the return (including extensions) for the tax year of the net operating loss, capital loss, or unused credit.

Reimbursement received for hurricane-related casualty loss. If you claimed a casualty loss on your main home resulting from Hurricanes Katrina, Rita, or Wilma, and later received a qualified grant as reimbursement for that loss, you can file an amended return for the year the casualty loss deduction was claimed (and for any tax year to which the deduction was carried) to reduce the casualty loss deduction (but not below zero) by the amount of the reimbursement. To qualify, your grant must have been issued under Public Law 109-148, 109-234, or 110-116. Examples of qualified grants are the Louisiana Road Home Grants and the Mississippi Development Authority Hurricane Katrina Homeowner Grants.

You must file Form 1040X by the **later** of the due date (as extended) for filing your tax return for the tax year in which you received the grant, or July 30, 2009. Enter "Hurricane Grant Relief" in dark, bold letters at the top of page 1 of Form 1040X. Include the following materials with your amended return.

1. Proof of the amount of any hurricane relief grant received.
2. A completed Form 2848, Power-of-Attorney and Declaration of Representative, if you wish to have your designated representative speak with us. (Do not include if a valid Form 2848 is on file with the IRS.)



Do not include on Form 1040X any adjustments other than the reduction of the casualty loss deduction if the period of limitations on assessment is closed for the tax year for those adjustments.

Send your completed Form 1040X and attachments to:

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301-0255

Waiver of penalties and interest. If you pay the entire balance due on your amended return within 1 year of timely filing your amended return, no interest or penalties will be charged on the balance due. Payments made after you file Form 1040X should clearly designate that the payment is to be applied to reduce the balance due shown on the Form 1040X per IRS Notice 2008-95. For this purpose, any amended return filed under this program before July 30, 2009, will be treated as filed on July 30, 2009.

Special rule for previously filed amended returns. In order to receive the benefits discussed above, you must notify the IRS if you previously filed an amended return based on receiving one of the above grants. For details, see Pub. 547, Casualties, Disasters, and Thefts; or Notice 2008-95, 2008-44 I.R.B. 1076, available at www.irs.gov/irb/2008-44_IRB/ar09.html.

Nontaxable combat pay. If you received nontaxable combat pay in 2004 or 2005, and the treatment of the combat pay as compensation for IRA purposes means that you can contribute more for those years than you already had, you can make additional contributions to an IRA for 2004 or 2005 by May 28, 2009. File Form 1040X by the latest of:

- 3 years from the date you filed your original return for the year for which you made the contribution,
- 2 years from the date you paid the tax for the year for which you made the contribution, or
- 1 year from the date on which you made the contribution.

Retroactive determination of nontaxable disability pay. Retired members of the uniformed services whose retirement pay, in whole or in part, is retroactively determined by the Department of Veterans Affairs to be disability pay can file claims for credits or refunds using Form 1040X. For such claims filed after June 17, 2008, the deadline is extended as follows.

- If your determination was made after June 16, 2008, you have until the **later** of (a) 1 year beyond the determination date, or (b) the normal deadline for filing a claim for refund or credit. The normal deadline is the later of 3 years after filing the original return or 2 years after paying the tax.
- If your determination was made after December 31, 2000, but before June 17, 2008, the period for filing a claim is extended until June 16, 2009.

To make these claims, you must file a separate Form 1040X for each year affected.



The time during which Form 1040X may be filed can be suspended for certain people who are physically or mentally unable to manage their financial affairs. For details, see Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund.

Special Situations

First-time homebuyer credit. If you meet the requirements for the first-time homebuyer credit and purchased your qualifying home after December 31, 2008, and before December 1, 2009, you can choose to treat the home as purchased on December 31, 2008. To amend your return, file Form 1040X with a completed Form 5405, First-Time Homebuyer Credit, attached. The box on Form 5405, Part I, line C, must be checked.

Note. If you made this election before the February 2009 revision of Form 5405 was released, you can file Form 1040X with a new Form 5405 to claim the additional \$500 credit for homes purchased in 2009.

Bonus depreciation for the Kansas Disaster Area. You can file an amended return to claim the Kansas additional first-year depreciation if you:

- Timely filed a tax return for your tax year that included May 5, 2007,
- Have not claimed the Kansas additional first-year depreciation, and
- Have not elected not to deduct the Kansas additional first-year depreciation.

File Form 1040X on or before December 31, 2009, for your tax year that includes May 5, 2007, and any affected subsequent tax year. Enter "Filed Pursuant to Notice 2008-67" at the top of page 1 of Form 1040X.

Qualified reservist distributions. Reservists called to active duty after September 11, 2001, can claim a refund of any 10% additional tax paid on an early distribution from a qualified pension plan.

To make this claim:

- You must have been ordered or called to active duty after September 11, 2001, for more than 179 days or for an indefinite period,
- The distribution must have been made on or after the date you were ordered or called to active duty and before the close of your active duty period, and
- The distribution must have been from an IRA, or from amounts attributable to elective deferrals under a section 401(k) or 403(b) plan or a similar arrangement.

Eligible reservists should enter "Active Duty Reservist" at the top of page 1 of Form 1040X. In Part II, enter the date called to active duty, the amount of the retirement distribution, and the amount of the early distribution tax paid. For more information on these distributions, see Pub. 590, Individual Retirement Arrangements (IRAs).

Federal telephone excise tax (2006 only). If you are filing Form 1040X only to claim a refund of the federal telephone excise tax, do the following.

1. Fill in the top portion of Form 1040X through line **B**.
2. On line 15, enter the amount being claimed in columns **B** and **C**, and write "FTET" on the dotted line next to line 15.
3. Enter "Federal Telephone Excise Tax" in Part II.
4. Sign the Form 1040X (both spouses must sign if filing jointly) and mail it to the address shown on page 3 that applies to you.

Note. If you are claiming the actual amount of the federal telephone excise tax you paid, you must also attach Form 8913, Credit for Federal Telephone Excise Tax Paid, to your Form 1040X.

Recovery rebate credit (2008 only). You can use Form 1040X to claim this credit if you did not claim it or if you did not claim the correct amount on your original 2008 Form 1040, 1040A, or 1040EZ. For information on how to claim the credit, see the 2008 instructions for the form you are amending.

Tax shelters. If amending your return to disclose information for a reportable transaction in which you participated, attach Form 8886, Reportable Transaction Disclosure Statement.

Household employment taxes. If you are changing these taxes, attach Schedule H (Form 1040) and enter in Part II of Form 1040X the date the error was discovered. For errors discovered after December 31, 2008, any additional employment taxes owed must be paid with this return. If you are changing the wages paid to an employee for whom you filed Form W-2, you must also file Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements. For more information, see Pub. 926, Household Employer's Tax Guide.

Injured spouse claim. Do not use Form 1040X to file an injured spouse claim. Instead, file Form 8379, Injured Spouse Allocation. However, if you file Form 1040X to request an additional refund and you do not want your portion of the overpayment to be applied (offset) against your spouse's past-due obligation(s), complete and attach another Form 8379 to allocate the additional refund.

Carryback claim—net operating loss (NOL). Attach a computation of your NOL using Schedule A (Form 1045) and a computation of any NOL carryover using Schedule B (Form 1045). A refund based on an NOL should not include a refund of self-employment tax reported on Form 1040X, line 9. See Pub. 536, Net Operating Losses (NOLs) for

Individuals, Estates, and Trusts, for details. Enter "Carryback Claim" at the top of page 1 of Form 1040X.

Carryback claim—credits and other losses. You must attach copies of the following.

- Both pages of Form 1040 and Schedules A and D, if applicable, for the year in which the loss or credit originated. Enter "Attachment to Form 1040X—Copy Only—Do Not Process" at the top of these forms.
- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit that contributed to the loss or credit carryback.
- Any form or schedule from which the carryback results, such as Form 3800, General Business Credit; Form 6781, Gains and Losses From Section 1256 Contracts and Straddles; Form 4684, Casualties and Thefts; or Schedule C or F (Form 1040).
- Forms or schedules for items refigured in the carryback year such as Form 6251, Alternative Minimum Tax—Individuals; Form 3800; or Schedule A (Form 1040).

Enter "Carryback Claim" at the top of page 1 of Form 1040X.



Your Form 1040X must have the appropriate forms and schedules attached or it will be returned.

Note. If you were married and you did not have the same filing status (married filing jointly or married filing separately) for all of the years involved in figuring the loss or credit carryback, you may have to allocate income, deductions, and credits. For details, see the publication for the type of carryback you are claiming. For example, see Pub. 536 for a net operating loss or Pub. 514, Foreign Tax Credit for Individuals, for a foreign tax credit.

Resident and nonresident aliens. Use Form 1040X to amend Form 1040NR or Form 1040NR-EZ. Also, use Form 1040X if you should have filed Form 1040, 1040A, or 1040EZ instead of Form 1040NR or 1040NR-EZ, or vice versa. For details see, Pub. 519, U.S. Tax Guide for Aliens.

To amend Form 1040NR or 1040NR-EZ or to file the correct return, you must (a) fill in your name, address, and social security number (SSN) or IRS individual taxpayer identification number (ITIN) on Form 1040X; and (b) attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X.

Across the top of the corrected return, enter "Amended." Also, complete Part II of Form 1040X, including an explanation of the changes or corrections made.

Child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Death of a taxpayer. If filing Form 1040X for a deceased taxpayer, enter "Deceased," the deceased taxpayer's name, and the date of death across the top of Form 1040X.

If you are filing a joint return as a surviving spouse, enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

Claiming a refund for a deceased taxpayer. If you are filing a joint return as a surviving spouse, you only need to file Form 1040X to claim the refund. If you are a court-appointed personal representative or any other person claiming the refund, file Form 1040X and attach Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and any other information required by its instructions. For more details, see Pub. 559, Survivors, Executors, and Administrators.

Where To File

Mail your return to the Internal Revenue Service Center shown in the next column that applies to you. If you are filing Form 1040X in response to a notice you received from the IRS, mail it to the address shown on the notice. If you are filing Form 1040X due to hurricane grant relief, mail it to the address shown on page 1.

IF you live in:*

THEN use this address:

Alabama, Florida, Georgia,
North Carolina, South
Carolina, Virginia

Department of the Treasury
Internal Revenue Service Center
Atlanta, GA 39901

Alaska, Arizona, California,
Colorado, Hawaii, Idaho,
Illinois, Iowa, Kansas,
Minnesota, Montana,
Nebraska, Nevada, New
Mexico, North Dakota,
Oklahoma, Oregon, South
Dakota, Utah, Washington,
Wisconsin, Wyoming

Department of the Treasury
Internal Revenue Service Center
Fresno, CA 93888-0422

District of Columbia, Maine,
Maryland, Massachusetts,
New Hampshire, Vermont

Department of the Treasury
Internal Revenue Service Center
Andover, MA 05501-0422

Arkansas, Connecticut,
Delaware, Indiana,
Michigan, Missouri, New
Jersey, New York, Ohio,
Pennsylvania, Rhode
Island, West Virginia

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

Kentucky, Louisiana,
Mississippi, Tennessee,
Texas

Department of the Treasury
Internal Revenue Service Center
Austin, TX 73301

Guam: Permanent residents—Department of Revenue and
Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921

Virgin Islands: Permanent residents—V.I. Bureau of Internal
Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI
00802

American Samoa or Puerto Rico (or exclude income under section
933); are a nonpermanent resident of Guam or the Virgin Islands;
have an APO or FPO or foreign address; are a dual-status alien; or
file Form 2555, 2555-EZ, or 4563, use this address: Department of
the Treasury, Internal Revenue Service Center, Austin, TX
73301-0215, USA

* If Form 1040X includes a Form 1040NR or 1040NR-EZ, mail it to the
Department of the Treasury, Internal Revenue Service Center, Austin, TX
73301-0215, USA.

Line Instructions

Calendar or Fiscal Year

Above your name, enter the calendar or fiscal year of the return you are amending.

Name, Address, and SSN

If you and your spouse are amending a joint return, list your names and SSNs in the same order as shown on the original return. If you are changing from a separate to a joint

return and your spouse did not file an original return, enter your name and SSN first.

Foreign address. Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Line A

Changing your mailing address. If you check the "Yes" box or fail to check either box, we will change your address in our system to that shown on this Form 1040X. Any refund or correspondence will be sent to the new address. If you check the "No" box, we will retain the address currently in our system and any refund or correspondence will be sent to that address.

Line B

Changing from separate to a joint return. If you and your spouse are changing from separate returns to a joint return, follow these steps.

1. Enter in column A the amounts from your return as originally filed or as previously adjusted (either by you or the IRS).
2. Combine the amounts from your spouse's return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, other taxes, etc., to determine the amounts to enter in column B.
3. Read the instructions for column C, on this page, to figure the amounts to enter in that column.
4. Both of you must sign Form 1040X.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, you may qualify for innocent spouse relief. For details, see Form 8857 or Pub. 971 (both relating to innocent spouse relief).

Changing to head of household filing status. If the qualifying person is a child but not your dependent, enter the child's name and "QND" in Part II of Form 1040X.



Generally, married people cannot file as head of household. But for an exception, see Pub. 501, Exemptions, Standard Deduction, and Filing Information.

Lines 1 Through 33



If you are providing only additional information and not changing amounts you originally reported, skip lines 1–33 and complete Part II and, if applicable, Part III.

For other changes to Form 1040X, start with:

- Line 1 if you are changing income or deductions.
- Line 6 if you are changing only credits or other taxes.
- Line 10 if you are changing only payments.

Columns A Through C

Column A. Enter the amounts from your original return. However, if you previously amended that return or it was changed by the IRS, enter the adjusted amounts.

Column B. Enter the net increase or decrease for each line you are changing.

Explain each change in Part II. If you need more space, attach a statement. Also, attach any schedule or form

relating to the change. For example, attach Schedule A (Form 1040) if you are amending Form 1040 to itemize deductions. Do not attach items unless required to do so.

Column C. To figure the amounts to enter in this column:

- Add the increase in column B to the amount in column A, or
- Subtract the decrease in column B from the amount in column A.

For any item you do not change, enter the amount from column A in column C.

Note. Show any negative numbers (losses or decreases) in Columns A, B, or C in parentheses.

Example. Anna Arbor originally reported \$21,000 as her adjusted gross income on her 2008 Form 1040A. She received another Form W-2 for \$500 after she filed her return. She completes line 1 of Form 1040X as follows.

	Col. A	Col. B	Col. C
Line 1	\$21,000	\$500	\$21,500

She would also report any additional federal income tax withheld on line 11 in column B.

Income and Deductions

Line 1

Enter your adjusted gross income (AGI). To find the corresponding line on the return you are amending, use the chart beginning on page 7 for the appropriate year.

A change you make to your AGI can cause other amounts to increase or decrease. For example, increasing your AGI can:

- Decrease your miscellaneous itemized deductions, the credit for child and dependent care expenses, the child tax credit, or education credits, or
- Increase your allowable charitable contributions deduction or the taxable amount of social security benefits.

Changing your AGI may also affect your total itemized deductions or your deduction for exemptions (see the instructions for line 4). Whenever you change your AGI, refigure these items, those listed above, and any other deduction or credit you are claiming that has a limit based on AGI.

Correcting your wages or other employee compensation.

Attach a copy of all additional or corrected Forms W-2 you received after you filed your original return.

Changing your IRA deduction. In Part II of Form 1040X, enter "IRA deduction" and the amount of the increase or decrease. If changing from a deductible to a nondeductible IRA contribution, also complete and attach Form 8606, Nondeductible IRAs.

Line 2

Did you originally file using Form 1040EZ?

- Yes.** See *Form 1040EZ Filers—Lines 2 and 4* on page 5 for the amount to enter on line 2, column A.
- No.** Use the following chart to find the amount to enter on line 2, column A.

IF you are filing Form...	THEN enter on line 2, column A, the amount from Form...
1040	1040, line 40 for 2005–2008
1040A	1040A, line 24 for 2005–2008

Line 4

Did you originally file using Form 1040EZ?

- Yes.** See *Form 1040EZ Filers—Lines 2 and 4* below for the amount to enter on line 4, column A.
- No.** Use the following chart to find the amount to enter on line 4, column A.

IF you are filing Form...	THEN enter on line 4, column A, the amount from Form...
1040*	1040, line 42 for 2005–2008
1040A*	1040A, line 26 for 2005–2008

* If the amount in column C of line 1 is over \$109,475, see *Who Must Use the Deduction for Exemptions Worksheet* on this page.

Form 1040EZ Filers—Lines 2 and 4

Did someone claim you as a dependent on his or her return? (On your 2005–2008 Form 1040EZ, one or both boxes on line 5 will be checked.)

- Yes.** On Form 1040X, **line 2**, enter the amount from line E (line D for 2005) of the worksheet on the back of Form 1040EZ. On Form 1040X, **line 4**, enter -0- (or, if married filing jointly, the amount from line F (line E for 2005) of the 1040EZ worksheet).
- No.** Use the chart below to find the amounts to enter on lines 2 and 4.

IF you are amending your...	AND your filing status is...	THEN enter on Form 1040X,	
		line 2...	line 4...
2008 return	Single	\$ 5,450	\$3,500
	Married filing jointly	10,900	7,000
2007 return	Single	\$ 5,350	\$3,400
	Married filing jointly	10,700	6,800
2006 return	Single	\$ 5,150	\$3,300
	Married filing jointly	10,300	6,600
2005 return	Single	\$ 5,000	\$3,200
	Married filing jointly	10,000	6,400

Changing the Number of Exemptions Claimed

If you are changing the number of exemptions for yourself, your spouse, or your dependents, complete Form 1040X, lines 25 to 30 (and line 33, if necessary) in Part I. Also complete line 32.

Note. Special instructions apply when completing Part I if you are claiming or changing a 2005 or 2006 exemption amount for housing individuals displaced by Hurricane Katrina or a 2008 exemption amount for housing Midwestern displaced individuals. If you are not changing the number of exemptions previously claimed, or if you are claiming or changing a Hurricane Katrina or Midwestern displaced individual exemption amount in addition to changing the number of exemptions previously claimed, see *Claiming or changing a Hurricane Katrina exemption amount* or *Claiming or changing an exemption amount for a Midwestern displaced individual* on page 7.

Who Must Use the Deduction for Exemptions Worksheet

Use the following chart to find out if you must use this worksheet to figure the amount to enter on line 4 and, if applicable, line 30. Use the Deductions for Exemptions

Worksheet in the instructions for the form and year you are amending.

You are amending your:	You must use the Deduction for Exemptions Worksheet if—	And your filing status is:	And the amount in col. C of line 1 is over:
2008 return		Married filing separately	\$119,975
		Married filing jointly or Qualifying widow(er)	239,950
		Single	159,950
		Head of household	199,950
2007 return		Married filing separately	\$117,300
		Married filing jointly or Qualifying widow(er)	234,600
		Single	156,400
		Head of household	195,500
2006 return		Married filing separately	\$112,875
		Married filing jointly or Qualifying widow(er)	225,750
		Single	150,500
		Head of household	188,150
2005 return		Married filing separately	\$109,475
		Married filing jointly or Qualifying widow(er)	218,950
		Single	145,950
		Head of household	182,450

Line 5

If the taxable income on the return you are amending is \$0 and you have made changes on Form 1040X, line 1, 2, or 4, enter on line 5 (column A) the actual taxable income instead of \$0. Enclose a negative amount in parentheses.

Example. Margaret Coffey showed \$0 taxable income on her original return, even though she actually had a loss of \$1,000. She later discovered she had additional income of \$2,000. Her Form 1040X, line 5, would show (\$1,000) in column A, \$2,000 in column B, and \$1,000 in column C. If she failed to take into account the loss she actually had on her original return, she would report \$2,000 in column C and possibly overstate her tax liability.

Tax Liability

Line 6

Enter your income tax before subtracting any credits. Figure the tax on the taxable income reported on line 5, column C. Attach the appropriate schedule or form(s) that you used to figure your tax. Do not attach worksheets. Include on line 6 any additional taxes from Form 4972, Tax on Lump-Sum Distributions; Form 8814, Parents' Election To Report Child's Interest and Dividends; and any recapture of education credits. Also include any alternative minimum tax from Form 6251, Alternative Minimum Tax—Individuals, or

the Alternative Minimum Tax Worksheet in the Form 1040A instructions.



Any changes made to Form 1040X, lines 1 through 5, may affect or cause you to owe alternative minimum tax. See the instructions for the form and year you are amending.

Indicate the method you used to figure the tax shown in column C. For example:

IF you used...	THEN enter on Form 1040X, line 6...
The Tax Table	Table
The Tax Computation Worksheet	TCW
Schedule D Tax Worksheet	Sch. D
Schedule J (Form 1040)	Sch. J
The Qualified Dividends and Capital Gain Tax Worksheet	QDCGTW
The Foreign Earned Income Tax Worksheet	FEITW

Line 7

Enter your total nonrefundable credits. Use the chart beginning on page 7 to find the correct lines to use on the form for the year you are amending.

Note. If you made any changes to Form 1040X, lines 1 through 6, be sure to refigure your credits before entering the amount in column C.

Line 9

Enter other taxes you paid. Use the chart beginning on page 7 to find the correct lines to use on the form for the year you are amending.

Note. If you made any changes to Form 1040X, lines 1 through 6, be sure to refigure any “other taxes” as necessary.

Payments

Use the chart beginning on page 7 to find the correct lines to use on the form for the year you are amending.

Line 11. If you are changing these amounts, attach to the front of Form 1040X a copy of all additional or corrected Forms W-2 or 1099-R you received after you filed your original return. Enter in column B any additional amounts shown on these forms as *Federal income tax withheld*.

Line 12. Enter the estimated tax payments you claimed on your original return. If you filed Form 1040-C, U.S. Departing Alien Income Tax Return, include the amount you paid as the balance due with that return.

Line 13. If you are amending your return to claim the earned income credit (EIC) and you have a qualifying child, attach Schedule EIC (Form 1040A or 1040).



If your EIC was reduced or disallowed for a tax year after 1996, see the Instructions for Form 8862, Information To Claim Earned Income Credit After Disallowance, to find out if you must also file that form to claim the credit.

Line 14. If you are amending your return to claim the additional child tax credit, attach Form 8812.

Line 15. If you are amending your return to claim a refundable credit on this line, attach, if required:

- Form 2439 (Copy B), Notice to Shareholder of Undistributed Long-Term Capital Gains;
- Form 4136, Credit for Federal Tax Paid on Fuels;
- Form 5405, First-Time Homebuyer Credit;

- Form 8801 (if the credit claimed is refundable), Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts;
- Form 8885, Health Coverage Tax Credit; or
- Form 8913, Credit for Federal Telephone Excise Tax Paid.

Note. The following credits apply only to the specific years noted.

- The recovery rebate credit applies only to 2008.
- The federal telephone excise tax credit applies only to 2006.

Line 16. Enter any amount paid with Forms 4868 or 2350. Also include any amount paid with a credit card used to get an extension of time to file. But do not include the convenience fee you were charged. Also include any amount paid by electronic funds withdrawal.

Line 17. Enter the amount of tax you paid from the “Amount you owe” line on your original return. Also, include any additional tax payments made after it was filed. Do not include payments of interest or penalties.

Line 18. Include in the total on this line any payments shown on Form 8689, lines 40 and 44. Enter “USVI” and the amount on the dotted line.

Refund or Amount You Owe

Use the chart beginning on page 7 to find the correct lines to use on the form for the year you are amending.

Line 19

Enter the overpayment from your original return. You must enter that amount because any additional refund you claim on Form 1040X will be sent separately from any refund you have not yet received from your original return.

If your original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 19. Do not include interest you received on any refund.

Lines 20 and 21

If line 20 is negative, treat it as a positive amount and add it to the amount on line 10, column C. Enter the result on line 21. This is the amount you owe.

Send your signed Form 1040X with a check or money order for the full amount payable to the “**United States Treasury**.” Do not send cash. On your payment, put your name, address, daytime phone number, and SSN. If you are filing a joint Form 1040X, enter the SSN shown first. Also, enter the tax year and type of return you are amending (for example, “2008 Form 1040”). We will figure any interest due and send you a bill.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter “\$ XXX—” or “\$ XXX ^{XX}/₁₀₀”).

What if you cannot pay. If you cannot pay the full amount shown on line 21, you can ask to make monthly installment payments. Generally, you can have up to 60 months to pay.

To ask for an installment agreement, you can apply online or use Form 9465, Installment Agreement Request. To apply online, go to www.irs.gov, use the pull down menu under “I need to...” and select “Set Up a Payment Plan.” If you use Form 9465, see its instructions.

Note. If you elected to apply any part of an overpayment on your original return to your next year’s estimated tax, you cannot reverse that election on your amended return.

Lines 23 and 24

The refund amount on line 23 will be sent separately from any refund you claimed on your original return (see the

instructions for line 19). We will figure any interest and include it in your refund.

Enter on line 24 the amount, if any, from line 22 you want applied to your estimated tax for next year. Also, enter that tax year. No interest will be paid on this amount. You cannot change your election to apply part or all of the overpayment on line 22 to next year's estimated tax.

Paid Preparer

Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign.

Exemptions (Part I)

Claiming or changing a Hurricane Katrina exemption amount. If you are claiming or changing a 2005 or 2006 exemption amount for housing individuals displaced by Hurricane Katrina and:

- You are not otherwise changing the number of exemptions previously claimed, **do not** complete Form 1040X, lines 25 to 30. Instead, complete lines 1 and 2 of the 2005 Form 8914 (or lines 1 through 6 of the 2006 Form 8914), showing only the individual(s) for whom the change is being made. Enter the amount from Form 8914, line 2 for 2005 (line 6 for 2006), in column B of Form 1040X, line 31. Complete line 32.
- You are also changing the number of exemptions previously claimed, complete Form 1040X, lines 25 to 30 (and line 33, if necessary). Then complete lines 1 and 2 of the 2005 Form 8914 (or lines 1 through 6 of the 2006 Form 8914), showing only the individual(s) for whom the change is being made. Enter the amount from Form 8914, line 2 for 2005 (line 6 for 2006), in column B of Form 1040X, line 31. Complete line 32.

Claiming or changing an exemption amount for a Midwestern displaced individual. If you are claiming or changing a 2008 exemption amount for housing Midwestern displaced individuals and:

- You are not otherwise changing the number of exemptions previously claimed, **do not** complete Form 1040X, lines 25 to 30. Instead, complete lines 1 and 2 of the 2008 Form 8914, showing only the individual(s) for whom the change is being made. Enter the amount from Form 8914, line 2, in column B of Form 1040X, line 31. Complete line 32.
- You are also changing the number of exemptions previously claimed, complete Form 1040X, lines 25 to 30 (and line 33, if necessary). Then complete lines 1 and 2 of the 2008 Form 8914, showing only the individual(s) for whom the change is being made. Enter the amount from Form 8914, line 2, in column B of Form 1040X, line 31. Complete line 32.

Line 30

You may have to use the Deduction for Exemptions Worksheet in the Form 1040 or Form 1040A instructions to figure the amount to enter on line 30. To find out if you do, see the instructions for line 4. If you do not have to use that worksheet, multiply the applicable dollar amount listed on line 30 by the number of exemptions on line 29.

Line 33

If you are adding more than six dependents, attach a statement with the required information.

Column (b). You must enter each dependent's social security number (SSN). If your dependent child was born and died in the tax year you are amending and you do not have an SSN for the child, enter "Died" in column (b), and attach a copy of the child's birth certificate, death certificate, or hospital medical records. The document must show the child was born alive.

Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent.

Note. For details on how to get an SSN or correct a name or number, see the 2008 Form 1040 or Form 1040A instructions.

Column (d). Check the box in column (d) if your dependent is also a qualifying child for the child tax credit. See the Form 1040 or Form 1040A instructions for the year you are amending to find out who is a qualifying child.

Children who did not live with you due to divorce or separation. If you are claiming a child who did not live with you under the rules for children of divorced or separated parents, you must attach certain forms or statements to Form 1040X. For more information, see Pub. 501, Exemptions, Standard Deduction, and Filing Information, or the instructions for Form 1040 or Form 1040A for the tax year being amended.

Presidential Election Campaign Fund (Part III)

You can use Form 1040X to have \$3 go to the fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For calendar year 2008, this period ends on January 3, 2011. A previous designation of \$3 to the fund cannot be changed.

Charts

Use the chart for the year you are amending to find the corresponding lines on your return.

2008			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2008 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	37	21	4
Line 7	47–54	29–33	N/A
Line 9	57–60*	36	N/A
Lines 11–16	62–70	38–42**	7–9***
Line 19	72	44	12a

*Plus any write-in amounts shown on Form 1040, line 61

**Plus any write-in amounts shown on Form 1040A, line 43

***Plus any write-in amount shown on Form 1040EZ, line 10

2007			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2007 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	37	21	4
Line 7	47–55	29–33	N/A
Line 9	58–62*	36	N/A
Lines 11–16	64–71	38–41**	7 and 8a***
Line 19	73	43	11a

*Plus any write-in amounts shown on Form 1040, line 63

**Plus any write-in amounts shown on Form 1040A, line 42

***Plus any write-in amount shown on Form 1040EZ, line 9

2006			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2006 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	37	21	4
Line 7	47–55	29–33	N/A
Line 9	58–62*	36	N/A
Lines 11–16	64–71	38–42**	7–9***
Line 19	73	44	12a

*Plus any write-in amounts shown on Form 1040, line 63

**Plus any write-in amounts shown on Form 1040A, line 43

***Plus any write-in amount shown on Form 1040EZ, line 10

2005			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2005 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	37	21	4
Line 7	47–55	29–34	N/A
Line 9	58–62*	37	N/A
Lines 11–16	64–70	39–42**	7 and 8a***
Line 19	72	44	11a

*Plus any write-in amounts shown on Form 1040, line 63

**Plus any write-in amounts shown on Form 1040A, line 43

***Plus any write-in amount shown on Form 1040EZ, line 9

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

We welcome comments on forms. If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov*. (The asterisk must be included in the address.) Enter “Forms Comment” on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 3.

Estimates of Taxpayer Burden

The table below shows burden estimates for taxpayers filing a Form 1040X. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a “typical” case. The averages include all associated forms and schedules, across all preparation methods and all taxpayer activities. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer’s situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of October 19, 2007, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* above.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040X, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

Average Time Burden (Hours)	Average Cost (Dollars)
3.5	\$28