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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Exemption Amount for Taxpayers Housing
 Individuals Displaced by Hurricane Katrina**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR

Name(s) shown on your return



Your social security number

Part I Information on Individuals Displaced by Hurricane Katrina for Whom You Provided Housing in Your Main Home for at Least 60 Consecutive Days

Do not enter information for more than four individuals, for anyone included on line 6d of Form 1040 or 1040A (line 7d of Form 1040NR), or for anyone included on a Form 8914 you filed for 2005.

1	(a) First and last name	(b) Social security number (see instructions)	(c) Former address in disaster area (number and street, city or town, state, and ZIP code)	(d) Number of consecutive days housed in your main home

Part II Exemption Amount

2	Maximum exemption amount. Enter \$2,000 (\$1,000 if married filing separately)	2		
3	Did you file Form 8914 for 2005? <input type="checkbox"/> Yes. Enter the amount from your 2005 Form 8914, line 2 <input type="checkbox"/> No. Enter -0-	3		
4	Subtract line 3 from line 2	4		
5	Multiply \$500 by the total number of individuals listed in Part I above	5		
6	Enter the smaller of line 4 or line 5	6		
7	Multiply \$3,300 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR)	7		
8	Add lines 6 and 7	8		
9	Is the amount on Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36), more than the amount shown on line 10 below for your filing status? <input type="checkbox"/> No.  Enter the amount from line 8 above on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39). <input type="checkbox"/> Yes. Enter on line 9 the amount from Form 1040, line 38 (Form 1040A, line 22; or Form 1040NR, line 36)	9		
10	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single—\$150,500 • Married filing jointly or Qualifying widow(er)—\$225,750 • Married filing separately—\$112,875 • Head of household—\$188,150 	10		
11	Subtract line 10 from line 9. Is the result more than \$122,500 (\$61,250 if married filing separately)? <input type="checkbox"/> Yes.  Multiply \$2,200 by the total number of exemptions claimed on line 6d of Form 1040 or Form 1040A (line 7d of Form 1040NR). Subtract this amount from line 8 and enter the result on Form 1040, line 42 (Form 1040A, line 26; or Form 1040NR, line 39) <input type="checkbox"/> No. Continue.	11		
12	Divide line 11 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)	12		
13	Multiply line 12 by 2% (.02) and enter the result as a decimal rounded to at least three places	13		
14	Multiply line 7 by line 13	14		
15	Divide line 14 by 1.5	15		
16	Exemption amount. Subtract line 15 from line 8. Enter the result here and on Form 1040, line 42; Form 1040A, line 26; or Form 1040NR, line 39	16		