

Caution: DRAFT FORM

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.

Amended U.S. Individual Income Tax Return

▶ See separate instructions.

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

Note. Allow 8-12 weeks to process Form 1040X.

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 3 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 3 of the instructions.

Use Part II on the back to explain any changes		A. Original amount or as previously adjusted (see page 3)	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 3)	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 4)	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 5)	7		
	8 Subtract line 7 from line 6. Enter the result but not less than zero	8		
	9 Other taxes (see page 5)	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 5	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, 8885, or 8801 (refundable credit only)	15		
	16 Amount paid with request for extension of time to file (see page 5)		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				
	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 2. 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.

A. Original number of exemptions reported or as previously adjusted

B. Net change

C. Correct number of exemptions

25	Yourself and spouse	25																	
	Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.																		
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 4 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 4 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			
Tax year	Exemption amount	But see the instructions for line 4 on page 4 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 (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 6)	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 6) <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 page 2 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