

Change Worksheet  
(Schedule C (Form 1040))

The Hurricane Katrina house credit, the increased expensing for qualified timber property in the Gulf Opportunity (GO) Zone, and the deduction for qualified clean-up costs in the GO Zone have expired.

The increased section 179 deduction and special depreciation allowance have been extended through 2009 due to the American Recovery and Reinvestment Act (PL 111-5).

These changes caused four lines to be deleted and four new code references to be added to this collection, as well as the addition of 8,827 words, resulting in a net burden decrease of 32,000.075 hours.