

Change Worksheet  
(Form 982)

On page 1, line 1f was added to reflect the new exclusion from gross income for discharges of certain indebtedness of a qualified individual because of Midwestern disasters. See P.L. 110-343, Division C, Tax Extenders and Alternative Minimum Tax Relief, Act Section 702(e)(4).

Line 10b was added to reflect the reduction of the basis of an individual's principal residence. See the Mortgage Forgiveness Debt Relief Act of 2007, P.L. 110-142, Act Section 2.

This resulted in the addition of one checkbox and one new line that increased the burden to 7,491 hours.