

***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](http://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.

Your first name and middle initial	Your last name	Your social security number
If a joint return, your spouse's first name and middle initial	Your spouse's last name	Your spouse's social security number
Your current home address (number and street) or P.O. box if mail is not delivered to you	Apt. no.	Your phone number

Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 3 of instructions.

**All filers must complete lines A, B, and C.**

**A Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution.** You cannot change your filing status from joint to separate returns after the due date.

- Single
- Married filing jointly
- Married filing separately
- Qualifying widow(er)
- Head of household (If the qualifying person is a child but not your dependent, see page 3 of instructions.)

**B This return is for calendar year**  2009  2008  2007  2006

**Other year.** Enter one: calendar year \_\_\_\_\_ or fiscal year (month and year ended): \_\_\_\_\_

**C Explanation of changes.** In the space provided below, tell us why are you filing Form 1040X.

**Income and Deductions** **Correct Amount**

<b>1</b> Adjusted gross income (see page 3 of instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	<b>1</b>	
<b>2</b> Itemized deductions or standard deduction (see page 4 of instructions)	<b>2</b>	
<b>3</b> Subtract line 2 from line 1	<b>3</b>	
<b>4</b> Exemptions. <b>If changing, complete the Exemptions section on the back and enter the amount from line 30</b> (see page 4 of instructions)	<b>4</b>	
<b>5</b> Taxable income. Subtract line 4 from line 3	<b>5</b>	

**Tax Liability**

<b>6</b> Tax (see page 5 of instructions). Enter method used to figure tax:	<b>6</b>	
<b>7</b> Credits (see page 5 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	<b>7</b>	
<b>8</b> Subtract line 7 from line 6. If the result is zero or less, enter -0-	<b>8</b>	
<b>9</b> Other taxes (see page 5 of instructions)	<b>9</b>	
<b>10</b> Total tax. Add lines 8 and 9	<b>10</b>	

**Payments**

<b>11</b> Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 5 of instructions)	<b>11</b>	
<b>12</b> Estimated tax payments, including amount applied from prior year's return (See page 7 of instructions)	<b>12</b>	
<b>13</b> Earned income credit (EIC) (See page 7 of instructions)	<b>13</b>	
<b>14</b> Refundable credits from <input type="checkbox"/> Schedule M or Forms <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify): _____	<b>14</b>	
<b>15</b> Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 5 of instructions)	<b>15</b>	
<b>16</b> Total payments. Add lines 11 through 15	<b>16</b>	

**Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)**

<b>17</b> Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 8 of instructions)	<b>17</b>	
<b>18</b> Subtract line 17 from line 16 (see page 6 of instructions)	<b>18</b>	
<b>19</b> <b>Amount you owe.</b> If line 10 is more than line 18, enter the difference (see page 6 of instructions)	<b>19</b>	
<b>20</b> If line 10 is less than line 18, enter the difference. This is the amount <b>overpaid</b> on this return	<b>20</b>	
<b>21</b> Amount of line 20 you want <b>refunded to you</b>	<b>21</b>	
<b>22</b> Amount of line 20 you want <b>applied to your (enter year):</b> _____ <b>estimated tax</b>   <b>22</b> _____		

Complete and sign this form on Page 2.

**Exemptions**

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

- Increasing or decreasing the number of exemptions (personal and dependents) 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 a Midwestern disaster.

See Form 1040 or Form 1040A instructions and page 8 of Form 1040X instructions.

	Correct Number or Amount
<b>23</b> Yourself and spouse. <b>Caution.</b> If someone can claim you as a dependent, you cannot claim an exemption for yourself	<b>23</b>
<b>24</b> Your dependent children who lived with you	<b>24</b>
<b>25</b> Your dependent children who did not live with you due to divorce or separation	<b>25</b>
<b>26</b> Other dependents	<b>26</b>
<b>27</b> Total number of exemptions. Add lines 23 through 26	<b>27</b>
<b>28</b> Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28	<b>28</b>
<b>29</b> If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 6 for 2006. If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009.	<b>29</b>
<b>30</b> Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	<b>30</b>
<b>31</b> List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.	

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see page 6 of instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

**Presidential Election Campaign Fund**

Checking below will not increase your tax or reduce your refund.

- Check here if you did not previously want \$3 to go to the fund but now want to.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund but now wants to.

**Checklist**

Before mailing this form, remember to

- Complete name, address, and social security number
- Complete lines A, B, and C on page 1
- Complete lines 1 through 22 on page 1
- Complete lines 23 through 31 on page 2, if required
- Attach any supporting documents and new or changed forms and schedules
- Sign and date this form

**Sign Here**

**Remember to keep a copy of this form for your records.**

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 about which the preparer has any knowledge.

Your signature	Date	Spouse's signature. If a joint return, <b>both</b> must sign.	Date

**Paid Preparer's Use Only**

Preparer's signature	Date

Firm's name (or yours if self-employed), address, and ZIP code

Check if self-employed

Preparer's SSN or PTIN	Phone number	EIN