

# Instructions for Form 1040X



Department of the Treasury  
Internal Revenue Service

(Rev. November 2004)

## Amended U.S. Individual Income Tax Return

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Purpose of Form

Use Form 1040X to correct Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. If you used TeleFile to file your original return and these instructions do not give you all the information you need to complete Form 1040X, you can call 1-800-829-1040 for help.

You can also use Form 1040X to:

- Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3 for details), or
- Change amounts previously adjusted by the IRS. Do not include any interest or penalties on Form 1040X; they will be adjusted accordingly.

File a separate Form 1040X for each year you are amending. If you are changing your federal return, you may also have to change your state return. Please note that it often takes 2 to 3 months to process Form 1040X.

**Filing Form 1045.** You can use Form 1045, Application for Tentative Refund, instead of Form 1040X to apply for a refund based on a net operating loss, a general business credit carryback, a net section 1256 contracts loss, or a claim of right adjustment under section 1341(b)(1). But Form 1045 must be filed within 1 year after the end of the year in which the loss, credit, or claim of right adjustment arose. For more details, see the Instructions for Form 1045.

#### Information on Income, Deductions, etc.

If you have questions such as what income is taxable or what expenses are deductible, the instructions for the return you are amending may help. Also use those instructions to find the method you should use to figure the corrected tax. The related schedules and forms may also help. To get prior year forms, schedules, and instructions, call 1-800-TAX-FORM (1-800-829-3676) or download them from the IRS website at [www.irs.gov](http://www.irs.gov).

#### When To File



*The time during which Form 1040X may be filed is extended for certain people who are physically or mentally unable to manage their financial affairs. For details, see Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund.*

File Form 1040X only after you have filed your original return. Generally, for a credit or refund, Form 1040X must be filed within 3 years after the date you filed the original return or within 2 years after the date you paid the tax, whichever is later. A return filed early is considered filed on the due date.

A Form 1040X based on a bad debt or worthless security generally must be filed within 7 years after the due date of the return for the tax year in which the debt or security became worthless. For more details, see section 6511.

A Form 1040X based on a net operating loss carryback or a general business credit carryback generally must be filed within 3 years after the due date of the return (including extensions) for the tax year of the net operating loss or unused credit.

#### Where To File

Mail your return to the **Internal Revenue Service Center** for the place where you live.\* If you are filing Form 1040X in response to a notice you received from the IRS, mail it to the address shown on the notice.

IF you live in:	THEN use this address:
Alabama, Florida, Georgia, Mississippi, North Carolina, Rhode Island, South Carolina, West Virginia	Atlanta, GA 39901
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Virginia, Washington, Wyoming	Fresno, CA 93888
Maine, Massachusetts, New Hampshire, New York, Vermont	Andover, MA 05501
Connecticut, Delaware, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64999
District of Columbia, Maryland, New Jersey, Pennsylvania	Philadelphia, PA 19255
Arkansas, Colorado, Kentucky, Louisiana, New Mexico, Oklahoma, Tennessee, Texas	Austin, TX 73301
Ohio**	Memphis, TN 37501
Guam: Permanent residents—Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921	

Virgin Islands: Permanent residents—V.I. Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802

If you live in American Samoa or Puerto Rico (or exclude income under section 933); are a nonpermanent resident of Guam or the Virgin Islands; have an APO or FPO or foreign address; are a dual-status alien; or file Form 2555, 2555-EZ, or 4563, use this address: Internal Revenue Service Center, Philadelphia, PA 19255, USA

\* If Form 1040X includes a Form 1040NR or 1040NR-EZ, mail it to the Internal Revenue Service Center, Philadelphia, PA 19255, USA.

\*\* If you live in Ohio and file your amended return after June 30, 2005, mail your return to: Internal Revenue Service Center, Fresno, CA 93888.

## Special Situations

**Tax shelters.** If amending your return to include any item relating to a tax shelter required to be registered, attach Form 8271, Investor Reporting of Tax Shelter Registration Number.

**Injured spouse claim.** Do not use Form 1040X to file an injured spouse claim. Instead, file only Form 8379, Injured Spouse Claim and Allocation.

**Net operating loss (NOL).** Attach a computation of your NOL using Schedule A (Form 1045) and any carryover using Schedule B (Form 1045). A refund based on an NOL should not include a refund of self-employment tax reported on Form 1040X, line 9. See Pub. 536, Net Operating Losses (NOLs) for Individuals, Estates, and Trusts, for details.

**Carryback claims.** You must attach copies of the following if Form 1040X is used as a carryback claim.

- Both pages of Form 1040 and Schedules A and D, if applicable, for the year in which the loss or credit originated. Enter "Attachment to Form 1040X—Copy Only—Do Not Process" at the top of these forms.
- Any Schedules K-1 you received from any partnership, S corporation, estate, or trust for the year of the loss or credit that contributed to the loss or credit carryback.
- Any form or schedule from which the carryback results, such as Form 3800, Form 6781, or Schedule C or F.
- Forms or schedules for items refigured in the carryback year such as Form 6251, Form 3800, or Schedule A.



*Your Form 1040X must have the appropriate forms and schedules attached or it will be returned for them.*

**Note.** If you filed a joint or separate return for some, but not all, of the years involved in figuring the loss or credit carryback, you may have to allocate income, deductions, and credits. For details, see the publication for the type of carryback you are claiming. For example, see Pub. 536 for a net operating loss, or for a foreign tax credit, see Pub. 514, Foreign Tax Credit for Individuals.

**Resident and nonresident aliens.** Use Form 1040X to amend Form 1040NR or Form 1040NR-EZ. Also, use Form 1040X if you should have filed Form 1040, 1040A, or 1040EZ instead of Form 1040NR or 1040NR-EZ, or vice versa. For details, see Pub. 519, U.S. Tax Guide for Aliens.

To amend Form 1040NR or 1040NR-EZ or to file the correct return, you must (a) fill in your name, address, and IRS individual taxpayer identification number (ITIN) or social security number (SSN) on Form 1040X; and (b) attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X.

Across the top of the return, enter "Amended." Also, complete line B and Part II of Form 1040X. Include in Part II an explanation of the changes or corrections made.

**Child's return.** If your child cannot sign the return, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

**Death of a taxpayer.** If filing Form 1040X for a deceased taxpayer, enter "Deceased," the deceased taxpayer's name, and the date of death across the top of Form 1040X.

If you are filing a joint return as a surviving spouse, enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

**Claiming a refund for a deceased taxpayer.** If you are filing a joint return as a surviving spouse, you only

need to file Form 1040X to claim the refund. If you are a court-appointed representative or any other person claiming the refund, file Form 1040X and attach Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and any other information required by its instructions. For more details, see Pub. 559, Survivors, Executors, and Administrators.

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## Line Instructions

Above your name, enter the calendar or fiscal year of the return you are amending.

### Name, Address, and SSN

If you and your spouse are amending a joint return, list your names and SSNs in the same order as shown on the original return. If you are changing from a separate to a joint return and your spouse did not file an original return, enter your name and SSN first.

**Foreign address.** Enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

### Line C

**Changing from separate to a joint return.** If you and your spouse are changing from separate returns to a joint return, follow these steps.

1. Enter in column A the amounts from your return as originally filed or as previously adjusted (either by you or the IRS).

2. Combine the amounts from your spouse's return as originally filed or as previously adjusted with any other changes you or your spouse are making to determine the amounts to enter in column B. If your spouse did not file an original return, include your spouse's income, deductions, credits, other taxes, etc., to determine the amounts to enter in column B.

3. Read the instructions for column C on page 3 to figure the amounts to enter in that column.

Both of you must sign Form 1040X.

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, you may qualify for innocent spouse relief. For details, see Form 8857 or Pub. 971 (both relating to innocent spouse relief).

**Head of household.** If you are changing to the head of household filing status and the qualifying person is a child but not your dependent, enter the child's name and "QND" in Part II of Form 1040X.



*Generally, married people cannot file as head of household. But see Pub. 501, Exemptions, Standard Deduction, and Filing Information, for an exception.*

### Lines 1 Through 31



*If you are only providing additional information and not changing amounts you originally reported, skip lines 1–31 and complete Part II and, if applicable, Part III.*

To help you complete Form 1040X, start with:

- Line 1 if you are changing income or deductions.
- Line 6 if you are changing only credits or other taxes.
- Line 10 if you are changing only payments.

## Columns A Through C

**Column A.** Enter the amounts from your original return. However, if you previously amended that return or it was changed by the IRS, enter the adjusted amounts.

**Column B.** Enter the net increase or decrease for each line you are changing. Show decreases in parentheses.

Explain each change in Part II. If you need more space, attach a statement. Also, attach any schedule or form relating to the change. For example, attach Schedule A (Form 1040) if you are amending Form 1040 to itemize deductions. Do not attach items unless required to do so.

**Column C.** To figure the amounts to enter in this column:

- Add the increase in column B to column A, or
- Subtract the decrease in column B from column A.

For any item you do not change, enter the amount from column A in column C.

**Example.** Anna Arbor originally reported \$21,000 as her adjusted gross income on her 2003 Form 1040A. She received another Form W-2 for \$500 after she filed her return. She completes line 1 of Form 1040X as follows.

	Col. A	Col. B	Col. C
Line 1	\$21,000	\$500	\$21,500

She would also report any additional federal income tax withheld on line 11 in column B.

## Income and Deductions

### Line 1

Enter your adjusted gross income (AGI). To find the corresponding line on the return you are amending, use the chart on page 6 for the appropriate year. A change you make to your AGI can cause other amounts to increase or decrease. For example, increasing your AGI may:

- Decrease your miscellaneous itemized deductions, the credit for child and dependent care expenses, the child tax credit, or education credits, or
- Increase your allowable charitable contributions deduction or the taxable amount of social security benefits.

Changing your AGI may also affect your total itemized deductions or your deduction for exemptions (see the instructions for line 4). Whenever you change your AGI, refigure these items, those listed above, and any other deduction or credit you are claiming that has a limit based on AGI.

**Correcting your wages or other employee compensation?** Attach a copy of all additional or corrected Forms W-2 you received after you filed your original return.

**Changing your IRA deduction?** In Part II of Form 1040X, enter "IRA deduction" and the amount of the increase or decrease. If changing from a deductible to a nondeductible IRA contribution, also complete and attach Form 8606, Nondeductible IRAs.

### Line 2

Did you originally file using TeleFile or Form 1040EZ?

- Yes.** See *TeleFile and Form 1040EZ Filers—Lines 2 and 4* on page 4 for the amount to enter on line 2.
- No.** Use the following chart to find the amount to enter on line 2.

IF you are filing Form...	THEN enter on line 2 the amount from Form...
1040	1040, line 39 for 2004; line 37 for 2003; line 38 for 2002; line 36 for 2001
1040A	1040A, line 24 for 2002-2004; line 22 for 2001

### Line 4

Did you originally file using TeleFile or Form 1040EZ?

- Yes.** See *TeleFile and Form 1040EZ Filers—Lines 2 and 4* on page 4 for the amount to enter on line 4.
- No.** Use the following chart to find the amount to enter on line 4.

IF you are...	THEN enter on line 4 the amount from Form...
Changing the number of exemptions claimed	1040X, line 30 (complete line 31 if applicable)
Not changing the number of exemptions claimed*	<ul style="list-style-type: none"> <li>• 1040, line 41 for 2004, line 39 for 2003; line 40 for 2002; line 38 for 2001; or</li> <li>• 1040A, line 26 for 2002-2004; line 24 for 2001</li> </ul>
*If the amount in column A or C of line 1 is over \$99,725, see <i>Who must use Deduction for Exemptions Worksheet</i> below.	

### Who must use Deduction for Exemptions Worksheet.

Use the chart on page 4 to find out if you must use that worksheet in the Form 1040 (or, for 2004, Form 1040A) instructions for the year you are amending to figure the amount to enter on line 4 and, if applicable, line 30.

You are amending your:	You must use the Deduction for Exemptions Worksheet if—	
	And your filing status is:	And the amount in col. A or C of line 1 is over:
2004 return	Married filing separately	\$107,025
	Married filing jointly or Qualifying widow(er)	214,050
	Single	142,700
	Head of household	178,350
2003 return	Married filing separately	\$104,625
	Married filing jointly or Qualifying widow(er)	209,250
	Single	139,500
	Head of household	174,400
2002 return	Married filing separately	\$103,000
	Married filing jointly or Qualifying widow(er)	206,000
	Single	137,300
	Head of household	171,650
2001 return	Married filing separately	\$ 99,725
	Married filing jointly or Qualifying widow(er)	199,450
	Single	132,950
	Head of household	166,200

### TeleFile and Form 1040EZ Filers—Lines 2 and 4

**TeleFile filers.** The amounts to enter on lines 2 and 4 of Form 1040X depend on whether you (or your spouse) could be claimed as a dependent on someone's return. First, get Form 1040EZ for the year you are amending. Next, complete line 5 of Form 1040EZ and, if applicable, the worksheet on the back of the form. Then, see *Form 1040EZ filers* next to determine the amounts to enter on lines 2 and 4 of Form 1040X.

**Form 1040EZ filers.** Did you check the "Yes" box on Form 1040EZ, line 5?

- Yes.** On Form 1040X, line 2, enter the amount from line E of the worksheet on the back of Form 1040EZ. On Form 1040X, line 4, enter -0- (or the amount from line F of the 1040EZ worksheet if married filing jointly).
- No.** Use the following chart to find the amounts to enter on lines 2 and 4.

IF you are amending your...	AND your filing status is...	THEN enter on Form 1040X,	
		line 2...	line 4...
2004 return	Single	\$4,850	\$3,100
	Married filing jointly	9,700	6,200
2003 return	Single	\$4,750	\$3,050
	Married filing jointly	9,500	6,100
2002 return	Single	\$4,700	\$3,000
	Married filing jointly	7,850	6,000
2001 return	Single	\$4,550	\$2,900
	Married filing jointly	7,600	5,800

## Tax Liability

### Line 6

Enter your income tax before subtracting any credits. Figure the tax on the taxable income reported on line 5, column C. Attach the appropriate schedule or form(s). Include on line 6 any additional taxes from Form 4972, Tax on Lump-Sum Distributions, and any recapture of education credits. Also include on line 6 any alternative minimum tax.

Indicate the method you used to figure the tax shown in column C. For example, if you used the Tax Tables, enter "Tables." If you used the Tax Rate Schedules, enter "TRS." If, for 2004, you used the Tax Computation Worksheet, enter "TCW." If you used Schedule D (Form 1040), enter "Sch. D." If you used the Capital Gain Tax Worksheet, enter "CGTW." If, for 2003 and 2004, you used the Qualified Dividends and Capital Gain Tax Worksheet, enter "QDCGTW." If you used Schedule J (Form 1040), enter "Sch. J."

### Line 7

Enter your total credits, such as:

- Credit for child and dependent care expenses.
- Credit for the elderly or the disabled.
- Education credits.
- Retirement savings contributions credit.
- Child tax credit.
- Adoption credit.
- Credit for prior year minimum tax.

Do not include credits from Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, Form 4136, Credit for Federal Tax Paid on Fuels, and Form 8885, Health Coverage Tax Credit (formerly Health Insurance Credit For Eligible Recipients). Instead, use line 15 for these credits.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

### Line 9

Include other taxes such as:

- Self-employment tax.
- Additional tax on qualified plans, including IRAs, and other tax-favored accounts.
- Advance earned income credit payments.
- Recapture taxes (for example, recapture of investment credit or low-income housing credit).
- Tax from Form 4970, Tax on Accumulation Distribution of Trusts.
- Household employment taxes. If you are changing these taxes, attach Schedule H (Form 1040) and enter in Part II of Form 1040X the date the error was discovered. If you are changing the wages paid to an employee for whom you filed Form W-2, you must also file Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

## Payments

### Lines 11 Through 16

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

**Line 11.** If you are changing these amounts, attach to the front of Form 1040X a copy of all additional or corrected Forms W-2 or 1099-R you received after you filed your original return. Enter in column B any additional amounts shown on these forms as *Federal income tax withheld*.

**Line 12.** Enter the estimated tax payments you claimed on your original return. If you filed Form 1040-C, U.S. Departing Alien Income Tax Return, include the amount you paid as the balance due with that return.

**Line 13.** If you are amending your return to claim the earned income credit (EIC) and you have a qualifying child, attach Schedule EIC (Form 1040A or 1040). For 2001, enter the amount of any nontaxable earned income in Part II of Form 1040X.



*If your EIC was reduced or disallowed for a tax year after 1996, see the Instructions for Form 8862, Information To Claim Earned Income Credit After Disallowance, to find out if you must also file that form to claim the credit.*

**Line 14.** If you are amending your return to claim the additional child tax credit, attach Form 8812.

**Line 15.** If you are amending your return to claim a credit on this line, attach Copy B of Form 2439, Form 4136, or, for a tax year after 2001, Form 8885.

**Line 16.** Enter any amount paid with Form 4868, 2688, or 2350. Also include any amount paid with a credit card used to get an extension of time to file. But do not include the convenience fee you were charged. Also include any amount paid by electronic funds withdrawal.

### Line 17

Enter the amount of tax you paid from the "Amount you owe" line on your original return. Also, include any additional tax that may have resulted if your original return was changed or examined. Do not include payments of interest or penalties.

## Refund or Amount You Owe

### Line 19

Enter the overpayment from your original return. You must enter that amount because any additional refund you claim on Form 1040X will be sent separately from any refund you have not yet received from your original return.

If your original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 19. Do not include interest you received on any refund.

To find the corresponding lines on the return you are amending, use the chart on page 6 for the appropriate year.

### Lines 20 and 21

If line 20 is negative, treat it as a positive amount and add it to the amount on line 10, column C. Enter the result on line 21. This is the amount you owe.

Send Form 1040X with a check or money order for the full amount payable to the "**United States Treasury.**" Do not send cash. On your payment, put your name, address, daytime phone number, and SSN. Also, enter the tax year and type of return you are amending (for example, "2003 Form 1040"). We will figure any interest due and send you a bill.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX<sup>00/100</sup>").

**What if you cannot pay?** If you cannot pay the full amount shown on line 21, you may ask to make monthly installment payments. You may have up to 60 months to pay. See Form 9465, Installment Agreement Request, for more information.

### Lines 23 and 24

The refund amount on line 23 will be sent separately from any refund you claimed on your original return (see the

instructions for line 19). We will figure the interest and include it in your refund.

Enter on line 24 the amount, if any, from line 22 you want applied to your estimated tax for next year. Also, enter that tax year. No interest will be paid on this amount. You cannot change the election to apply part or all of the overpayment on line 22 to next year's estimated tax.

### Paid Preparer

Generally, anyone you pay to prepare your return must sign it in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign.

## Exemptions (Part I)

### Line 30

You may have to use the Deduction for Exemptions Worksheet in the Form 1040 (or, for 2004, Form 1040A) instructions to figure the amount to enter on line 30. To find out if you do, see the instructions for line 4. If you do not have to use that worksheet, multiply the applicable dollar amount on line 30 by the number of exemptions on line 29.

### Line 31

If you are adding more than six dependents, attach a statement with the required information.

**Column (b).** You must enter each dependent's social security number (SSN). If your dependent child was born and died in the tax year you are amending and you do not have an SSN for the child, you may attach a copy of the child's birth certificate instead and enter "Died" in column (b).

Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent.

**Note.** For details on how to get an SSN or correct a name or number, see the 2004 Form 1040 or Form 1040A instructions.

**Column (d).** Check the box in column (d) if your dependent is also a qualifying child for the child tax credit. See the Form 1040 or 1040A instructions for the year you are amending to find out who is a qualifying child.

**Children who did not live with you due to divorce or separation.** If you are claiming a child who did not live with you under the rules for children of divorced or separated parents, attach Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement. But see *Exception* below.

If your divorce decree or separation agreement went into effect after 1984, you may attach certain pages from the decree or agreement instead of Form 8332. To be able to do this, the decree or agreement must state:

1. You can claim the child as your dependent without regard to any condition, such as payment of support, and
2. The other parent will not claim the child as a dependent, and
3. The years for which the claim is released.

Attach the following pages from the decree or agreement:

- Cover page (include the other parent's SSN on that page), and
- The pages that include all of the information identified in (1) through (3) above, and
- Signature page with the other parent's signature and date of agreement.

For more details, see Pub. 501.

**Exception.** You do not have to attach Form 8332 or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your dependent.

## Presidential Election Campaign Fund (Part III)

You may use Form 1040X to have \$3 go to the fund if you (or your spouse on a joint return) did not do so on your original return. This must be done within 20½ months after the original due date for filing the return. For calendar year 2004, this period ends on January 2, 2007. A "Yes" designation cannot be changed.

## Charts

Use the chart for the year you are amending to find the corresponding lines on your return.



*Be sure to include write-in amounts from the return you are amending.*

2004			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2004 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	36	21	4
Line 7	46–54	29–34	N/A
Line 9	57–61	37	N/A
Lines 11–16	63–69	39–42	7 and 8
Line 19	71	44	11a

2003			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2003 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	34	21	4
Line 7	44–52	29–34	N/A
Line 9	55–59	37	N/A
Lines 11–16	61–67	39–42	7 and 8
Line 19	69	44	11a

2002			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2002 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	35	21	4
Line 7	45–53	29–34	N/A
Line 9	56–60	37	N/A
Lines 11–16	62–68	39–42	7 and 8
Line 19	70	44	11a

2001			
IF you are completing Form 1040X...	THEN the corresponding line(s) on the 2001 Form...		
	1040 is:	1040A is:	1040EZ is:
Line 1	33	19	4
Line 7	43–50	27–32	7
Line 9	53–57	35	N/A
Lines 11–16	59–61a and 62–65	37–39a and 40	8 and 9a
Line 19	67	42	12a

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 1 hr., 18 min.; **Learning about the law or the form**, 28 min.; **Preparing the form**, 1 hr., 11 min.; and **Copying, assembling, and sending the form to the IRS**, 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Do not send the form to this address. Instead, see *Where To File* on page 1.