**Amended U.S. Individual Income Tax Return**

**INSTRUCTIONS TO PRINTERS**
- **TOP MARGINS:** 1/2"
- **CENTER SIDES:** Prints head to head
- **PAPER:** White writing, substitute 20.
- **INK:** Black
- **FLAT SIZE:** 8" x 11"
- **PERFORATE:** None

**Department of the Treasury — Internal Revenue Service**

**OMB No. 1545-0091**
Expires 10-31-94

**Rev. November 1991**

**1040X, PAGE 1 of 2**

**See separate instructions.**

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**This return is for calendar year ▶ 19 , OR fiscal year ended ▶ , 19.**

- **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 (number and street). (If you have a P.O. box, see instructions.)**
- **Apt. no.**
- **Telephone number (optional)**

- **City, town or post office, state, and ZIP code. (If you have a foreign address, see instructions.)**

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**Enter name and address as shown on original return (if same as above, write “Same”). If changing from separate to joint return, enter names and addresses from original returns.**

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**A** Service center where original return was filed

**B** Has original return been changed or audited by the IRS?
- **Yes**
- **No**

If “No,” have you been notified that it will be?
- **Yes**
- **No**

If “Yes,” identify the IRS office ▶

**C** Are you amending your return to include any item (loss, credit, deduction, other tax benefit, or income) relating to a tax shelter required to be registered?
- **Yes**
- **No**

If “Yes,” you **MUST** attach Form 8271, Investor Reporting of Tax Shelter Registration Number.

**D** Filing status claimed. (Note: You cannot change from joint to separate returns after the due date has passed.)

- **On original return ▶**
  - **Single**
  - **Married filing joint return**
  - **Married filing separate return**
  - **Head of household**
  - **Qualifying widow(er)**

- **On this return ▶**
  - **Single**
  - **Married filing joint return**
  - **Married filing separate return**
  - **Head of household**
  - **Qualifying widow(er)**

**Income and Deductions (see instructions)**

**(Note: Be sure to complete page 2.)**

<table>
<thead>
<tr>
<th></th>
<th>A. As originally reported or as adjusted (see instructions)</th>
<th>B. Net change—Increase or (Decrease)—explain on page 2</th>
<th>C. Correct amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Adjustments to income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Adjusted gross income (subtract line 2 from line 1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Itemized deductions or standard deduction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Subtract line 4 from line 3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Exemptions (if changing, fill in Parts I and II on page 2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Taxable income (subtract line 6 from line 5)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Tax (see instructions). (Method used in col. C.............)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Credits (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Subtract line 9 from line 8. Enter the result but not less than zero</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Other taxes (such as self-employment tax, alternative minimum tax)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Total tax (add lines 10 and 11)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Federal income tax withheld and excess social security, Medicare, and RRTA taxes withheld</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Estimated tax payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Earned income credit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Credits for Federal tax on fuels, regulated investment company, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Amount paid with Form 4868, Form 2688, or Form 2350 (application for extension of time to file)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Amount paid with original return plus additional tax paid after it was filed</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Add lines 13 through 18 in column C</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Refund or Amount You Owe**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>20</td>
<td>Overpayment, if any, as shown on original return (or as previously adjusted by the IRS)</td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 20 from line 19 (see instructions)</td>
</tr>
<tr>
<td>22</td>
<td><strong>AMOUNT YOU OWE.</strong> If line 12, column C, is more than line 21, enter the difference and see instructions</td>
</tr>
<tr>
<td>23</td>
<td><strong>REFUND to be received.</strong> If line 12, column C, is less than line 21, enter the difference</td>
</tr>
</tbody>
</table>

**Please Sign Here**

**Your signature**

**Date**

**Spouse's signature (if joint return, BOTH must sign)**

**Date**

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**Paid Preparer’s Use Only**

**Preparer’s signature**

**Date**

**Check if self-employed**

**Preparer’s social security no.**

**Firm’s name (or yours if self-employed) and address**

**E.I. No.**

**Zip code**

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Cat. No. 11360L
### Part I  Exemptions (see Form 1040 or Form 1040A instructions)

If you are not changing your exemptions, do not complete this part. If claiming more exemptions, complete lines 24–30 and, if applicable, line 31. If claiming fewer exemptions, complete lines 24–29.

<table>
<thead>
<tr>
<th>A. Number originally reported</th>
<th>B. Net change</th>
<th>C. Correct number</th>
</tr>
</thead>
<tbody>
<tr>
<td>24</td>
<td>Yourself and spouse</td>
<td>24</td>
</tr>
</tbody>
</table>

**Caution:** If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.

| 25 | Your dependent children who lived with you |
| 26 | Your dependent children who did not live with you due to divorce or separation |
| 27 | Other dependents |
| 28 | Total number of exemptions (add lines 24 through 27) |
| 29 | **For tax year 1991,** if the amount on page 1, line 3, is more than $75,000, see the instructions. If line 3 is $75,000 or less, multiply $2,150 by the number of exemptions claimed on line 28. **For tax year 1990,** use $2,050; **for tax year 1989,** use $2,000; **for tax year 1988,** use $1,950. Enter the result here and on page 1, line 6. |

### Part II  Explanation of Changes to Income, Deductions, and Credits

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments.

If the change pertains 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 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 to have $1 go to the fund but now want to, check here.

If a joint return and your spouse did not previously want to have $1 go to the fund but now wants to, check here.