

Instructions for Form 1040X

(Revised November 1999)

Amended U.S. Individual Income Tax Return

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



Department of the Treasury
Internal Revenue Service

General Instructions

Purpose of Form

Use Form 1040X to correct **Forms 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, or 1040PC**. 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 may 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 may use **Form 1045**, Application for Tentative Refund, instead of Form 1040X to apply for a refund based on a net operating loss or general business credit carryback 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. Be sure to use the Tax Table or Tax Rate Schedules for the right year 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's Internet Web Site at www.irs.gov.

When To File

TIP *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, 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 live in:	Use this address:
Florida, Georgia, South Carolina	Atlanta, GA 39901
Alaska, Arizona, California (<i>counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba</i>), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (<i>all other counties</i>), Hawaii	Fresno, CA 93888
New Jersey, New York (<i>New York City and counties of Nassau, Rockland, Suffolk, and Westchester</i>)	Holtsville, NY 00501
New York (<i>all other counties</i>), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
Guam: Permanent residents— <i>Department of Revenue and Taxation, Government of Guam, P.O. Box 23607, GMF, GU 96921</i>	
Virgin Islands: Permanent residents— <i>VI Bureau of Internal Revenue, 9601 Estate Thomas, Charlotte Amalie, St. Thomas, VI 00802</i>	
If you live in American Samoa or Puerto Rico (<i>or exclude income under section 933</i>); 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: <i>Internal Revenue Service Center, Philadelphia, PA 19255</i>	

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

Special Situations

Note. 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, for details.

(Continued)

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 or Schedule C or F.
- Forms or schedules for items refigured in the carryback year such as Form 6251, Form 3468, 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, Net Operating Losses**, or **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.

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**.

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. Please **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 below to figure the amounts to enter in that column.


Both of you must sign Form 1040X. If you are amending a return for a tax year beginning before July 31, 1996, you must pay any tax due in full.

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 \$11,000 as her adjusted gross income on her 1998 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	\$11,000	\$500	\$11,500

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, or (for 1999 and 1998) the child tax credit or education credits, or
- Increase your allowable charitable contributions deduction or the taxable amount of social security benefits.

Note. If you converted part or all of your IRA to a Roth IRA in 1998 and you elected to include the total taxable amount in your 1998 income, you **cannot** change that election after the due date of your return (including extensions).

Changing your AGI may also affect your total itemized deductions or your deduction for exemptions (see the instructions for line 4). Refigure these items and those listed above whenever you change your AGI.

Correcting your wages or other employee compensation? Attach the first copy or Copy B 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 this page for the amount to enter on line 2.
- No.** Use the following chart to find the amount to enter on line 2.

IF you . . .	THEN enter on line 2 your . . .
Itemize your deductions	Total itemized deductions from Schedule A (Form 1040) , line 28
Do not itemize	Standard deduction from Form: <ul style="list-style-type: none"> • 1040, line 36 for 1999 and 1998; line 35 for 1997; line 34 for 1996, or • 1040A, line 21 for 1999 and 1998; line 19 for 1997 and 1996.

Line 4

Did you originally file using TeleFile or Form 1040EZ?

- Yes.** See **TeleFile and Form 1040EZ Filers—Lines 2 and 4** below 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"> • 1040, line 38 for 1999 and 1998; line 37 for 1997; line 36 for 1996, or • 1040A, line 23 for 1999 and 1998; line 21 for 1997 and 1996.

* If the amount in column A or C of line 1 is over \$88,475, see **Who must use Deduction for Exemptions Worksheet** below.

Who must use Deduction for Exemptions Worksheet.

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

You must use the Deduction for Exemptions Worksheet if—		
You are amending your:	And your filing status is:	And the amount in col. A or C of line 1 is over:
1999 return	Married filing separately	\$94,975
	Married filing jointly OR Qualifying widow(er)	189,950
	Single	126,600
	Head of household	158,300
1998 return	Married filing separately	\$93,400
	Married filing jointly OR Qualifying widow(er)	186,800
	Single	124,500
	Head of household	155,650
1997 return	Married filing separately	\$90,900
	Married filing jointly OR Qualifying widow(er)	181,800
	Single	121,200
	Head of household	151,500
1996 return	Married filing separately	\$88,475
	Married filing jointly OR Qualifying widow(er)	176,950
	Single	117,950
	Head of household	147,450

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 else'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 zero (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 . . .
1999 return	Single	\$4,300	\$2,750
	Married filing jointly	7,200	5,500
1998 return	Single	\$4,250	\$2,700
	Married filing jointly	7,100	5,400
1997 return	Single	\$4,150	\$2,650
	Married filing jointly	6,900	5,300
1996 return	Single	\$4,000	\$2,550
	Married filing jointly	6,700	5,100

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, for 1999, recapture of education credits.

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 tax years after 1996, you used **Schedule D (Form 1040)**, enter “Sch. D.” If, for 1999, you used the Capital Gain Tax Worksheet, enter “CGTW.”

Line 7

Enter your total credits, such as the credit for the elderly or the disabled, credit for child and dependent care expenses, or credit for prior year minimum tax. For tax years after 1996, include the adoption credit. For 1999 and 1998, include the child tax credit and education credits. **Do not** include credits from **Forms 4136**, Credit for Federal Tax Paid on Fuels, and **2439**, Notice to Shareholder of Undistributed Long-Term Capital Gains. 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:

- Alternative minimum tax.
- Self-employment tax.
- Tax on early distributions from qualified retirement plans and, for tax years after 1996, medical savings accounts.
- Advance earned income credit payments.
- Recapture taxes (for example, recapture of investment credit or low-income housing credit).

- Tax from **Form 4970**.

• 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 the first copy or Copy B 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 as “Federal income tax withheld” on these forms.

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), enter the type and amount of any nontaxable earned income in Part II of Form 1040X. Also, attach **Schedule EIC (Form 1040A or 1040)** if you have a qualifying child.



*For tax years after 1996, if your EIC was reduced or disallowed, 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 1999 or 1998 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 **Form 4136** and/or Copy B of **Form 2439**.

Line 16. Enter any amount paid with **Form 4868**, **2688**, or **2350**. For 1999, 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.

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, “1998 Form 1040”). We will figure any interest due and send you a bill.

To help us 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 ^{00/100}”).

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. But if you and your spouse are changing from separate returns to a joint return for a tax year beginning before July 31, 1996, you cannot request an installment agreement.

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 by hand in the space provided. Signature stamps or labels cannot be used. 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 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) unless he or she **does not** have one and **either 1 or 2** applies.

1. Your dependent was born in December 1996 and you are amending your 1996 return. Enter “12/96” in column (b).

2. Your dependent was born and died in the tax year you are amending. Enter “DIED” in column (b). For tax years after 1996, also attach a copy of the dependent's birth certificate.

If you do not enter a required SSN or if the number is incorrect, we may disallow that person as a dependent at the time we process your return.

Note. For details on how to get an SSN, see the 1999 Form 1040 or Form 1040A instructions.

Column (d). For 1999 and 1998, 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 and it states you can claim the child as your dependent without regard to any condition such as payment of support, you may attach a copy of the following pages from the decree or agreement instead.

1. Cover page (put the other parent's SSN on that page), and

2. The page that states you can claim the child as your dependent, and

3. 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 1999, this period ends on December 31, 2001. 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.

1999 and 1998

IF you are completing Form 1040X . . .	THEN the corresponding line(s) on the 1999 and 1998 Form . . .		
	1040 is:	1040A is:	1040EZ is:
Line 1	33	18	4
Line 7	41-47	26-30	N/A
Line 9	50-55	33	N/A
Lines 11-16	57-59a and 60-63	35-37a and 38	7 and 8a
Line 19	65	40	11a

1997

IF you are completing Form 1040X . . .	THEN the corresponding line(s) on the 1997 Form . . .		
	1040 is:	1040A is:	1040EZ is:
Line 1	32	16	4
Line 7	40-44	24a-24c	N/A
Line 9	47-52	26 and 27	N/A
Lines 11-16	54-56a and 57-59	29a-29c	7 and 8a
Line 19	61	30	11a

IF you are completing Form 1040X . . .	THEN the corresponding line(s) on the 1996 Form . . .		
	1040 is:	1040A is:	1040EZ is:
Line 1	31	16	4
Line 7	39-42	24a and 24b	N/A
Line 9	45-50	26 and 27	N/A
Lines 11-16	52-57	29a-29c	7 and 8
Line 19	59	30	11a

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., 19 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**, 35 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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on page 1.