

Instructions for Form 1040X



Department of the Treasury
Internal Revenue Service

(Rev. January 2010)

Amended U.S. Individual Income Tax Return

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

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General Instructions

Form 1040X will be your new tax return, changing your original return to include new information. The entries you make on Form 1040X under the columns headed *Correct Amount* and *Correct Number or Amount* are the entries you would have made on your original return had it been done correctly.



Many find the easiest way to figure the entries for Form 1040X is to first make the changes in the margin of the return you are amending.

To complete Form 1040X, you will need:

- Form 1040X and these separate instructions;
- A copy of the return you are amending (for example, 2008 Form 1040A), including supporting forms, schedules, and any worksheets you completed;
- Notices from the IRS on any adjustments to that return; and
- Instructions for the return you are amending. If you don't have the instructions, you can order them by calling 1-800-TAX-FORM (1-800-829-3676) or find them online at www.irs.gov. If you are amending a prior year return, click on "Forms and Publications," then "Previous years."

Purpose of Form

Use Form 1040X to do the following.

- Correct Forms 1040, 1040A, 1040EZ, 1040EZ-T, 1040NR, or 1040NR-EZ.
 - Make certain elections after the prescribed deadline (see Regulations sections 301.9100-1 through -3 for details).
 - Change amounts previously adjusted by the IRS.
- However, do not include any interest or penalties on Form 1040X; they will be adjusted accordingly.
- Make a claim for a carryback due to a loss or unused credit. However, you may be able to use Form 1045, Application for Tentative Refund, instead of Form 1040X. For more information, see *Loss or credit carryback* on page 2 and the discussion on carryback claims on pages 2 and 3.

File a separate Form 1040X for each year you are amending. If you are changing your federal return, you also may need to change your state return.

Note. Allow 8 to 12 weeks to process Form 1040X.



If you file Form 1040X claiming a refund or credit for more than the allowable amount, you may be subject to a penalty of 20% of the disallowed amount. See Penalty for erroneous refund claim or credit on page 2.

Do not file Form 1040X if you are requesting a refund of penalties and interest or an addition to tax that you have already paid. Instead, file Form 843, Claim for Refund and Request for Abatement.

Do not file Form 1040X for an injured spouse claim. Instead, file Form 8379, Injured Spouse Allocation. But if you are filing Form 1040X to request an additional refund after filing Form 8379, see *Injured spouse claim* on page 3.

Interest and Penalties

Interest. The IRS will charge you interest on taxes not paid by their due date, even if you had an extension of time to file. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalty for late payment of tax. If you do not pay the additional tax due on Form 1040X within 21 calendar days from the date of notice and demand for payment (10 business days from that date if the amount of tax is \$100,000 or more), the penalty is usually $\frac{1}{2}$ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount and applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments. You will not have to pay the penalty if you can show reasonable cause for not paying your tax on time.

Penalty for erroneous refund claim or credit. If you file a claim for refund or credit in excess of the amount allowable, you may have to pay a penalty equal to 20% of the disallowed amount, unless you can show a reasonable basis for the way you treated an item. The penalty will not be figured on any part of the disallowed amount of the claim that relates to the earned income credit or on which accuracy-related or fraud penalties are charged.

Penalty for frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2008-14, 2008-4 I.R.B. 310, available at www.irs.gov/irb/2008-04_IRB/ar12.html.

Other penalties. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, and fraud. See Pub. 17, Your Federal Income Tax, for more information.

When To File

File Form 1040X only after you have filed your original return. Generally, for a credit or refund, you must file Form 1040X within 3 years (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. If you filed your original return early (for example, March 1 for a calendar year return), your return is considered filed on the due date (April 15). If you had an extension to file until October 15 but you filed July 1, your return is considered filed on the extended due date (October 15).

Note. The time limit for filing Form 1040X can be suspended 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.



Do not file more than one original return for the same year, even if you have not received your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

Bad debt or worthless security. 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.

Foreign tax credit or deduction. A Form 1040X to claim or change a foreign tax credit or deduction for foreign taxes generally must be filed within 10 years from the due date for filing the return (without regard to any extension of time to file) for the year in which the foreign taxes were actually paid or accrued. For details, see Pub. 514, Foreign Tax Credit for Individuals.

Note. This extended period for filing Form 1040X applies **only** to amounts affected by changes in your foreign tax credit or deduction.

If you are filing Form 1040X to carry back your unused foreign tax credit, see *Loss or credit carryback* next.

Loss or credit carryback. File **either** Form 1045 or Form 1040X to apply for a refund based on the carryback of a net operating loss, an unused general business credit, or a net section 1256 contracts loss; or an overpayment of tax due to a claim of right adjustment under section 1341(b)(1). If you use Form 1040X, see the special instructions for carryback claims on pages 2 and 3 of these instructions. A Form 1040X based on a net operating loss or capital loss carryback or a 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, capital loss, or unused credit. If you use Form 1045, you must file the claim 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.

Reducing a casualty loss deduction after receiving hurricane-related grant. You must file Form 1040X by the due date (as extended) for filing your tax return for the tax year in which you received the grant. For more information, see *Reimbursement received for hurricane-related casualty loss* on page 4.

Retroactive determination of nontaxable disability pay. Retired members of the uniformed services whose retirement pay, in whole or in part, is retroactively determined by the Department of Veterans Affairs to be nontaxable disability pay can file claims for credits or refunds using Form 1040X. You have until the **later** of (a) 1 year after the determination date, or (b) the normal deadline for filing a claim for refund or credit. The normal deadline is the later of 3 years after filing the original return or 2 years after paying the tax.

Special Situations

Many amended returns deal with situations that have special qualifications or special rules that must be followed. The items that follow give you this specialized information so your amended return can be filed and processed correctly.



Only the special procedures are given here. Unless otherwise stated, you still must complete all appropriate lines on Form 1040X, as discussed under Line Instructions beginning on page 5.

Carryback claim—net operating loss (NOL). Enter “Carryback Claim” at the top of page 1 of Form 1040X. Attach a computation of your NOL using Schedule A (Form 1045) and a computation of any NOL carryover using

Schedule B (Form 1045). A refund based on an NOL does not include a refund of self-employment tax reported on Form 1040X, line 9. For details, see Pub. 536.

Carryback for 2008 or 2009 NOL. If you are an eligible small business filing Form 1040X to make an election to carry back a 2008 or 2009 NOL under the provisions of Revenue Procedure 2009-52 (see Rev. Proc. 2009-52, 2009-49 I.R.B. 744, available at www.irs.gov/irb/2009-49_IRB/ar11.html), attach a statement that states the following.

- You are electing to apply section 172(b)(1)(H) under Rev. Proc. 2009-52.
- You are not a TARP recipient nor, in 2008 or 2009, an affiliate of a TARP recipient.
- The length of the NOL carryback period you elect (3, 4, or 5 years).

You must make this election on or before the due date (including extensions) for filing your 2009 tax return.

If you are filing Form 1040X to apply the 2008 or 2009 NOL to the carryback year(s) under Rev. Proc. 2009-52, attach a copy of this election statement to each Form 1040X.

Carryback claim—credits and other losses. Enter “Carryback Claim” at the top of page 1 of Form 1040X. Attach copies of the following.

- 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, General Business Credit; Form 1116, Foreign Tax Credit; Form 6781, Gains and Losses From Section 1256 Contracts and Straddles; Form 4684, Casualties and Thefts; or Schedule C or F (Form 1040).
- Forms or schedules for items refigured in the carryback year, such as Form 6251, Alternative Minimum Tax—Individuals; Form 3800; or Schedule A (Form 1040).



You must attach all appropriate forms and schedules to Form 1040X or it will be returned.

Note. If you were married and you did not have the same filing status (married filing jointly or married filing separately) for 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 (NOLs) for Individuals, Estates, and Trusts, or Pub. 514.

Deceased 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, page 1.

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 personal 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.

Federal telephone excise tax (2006 only). If you are filing Form 1040X only to claim a refund of the federal telephone excise tax, do the following.

1. Fill in the top portion of Form 1040X through line **B**.
2. Enter “Federal Telephone Excise Tax” on line **C**.
3. On line 14, enter the amount being claimed, check the box for “other (specify),” and write “FTET.”
4. Sign Form 1040X (both spouses must sign if filing jointly) and mail it to the address shown on page 5 that applies to you.

Note. If you are claiming the actual amount of the federal telephone excise tax you paid, you must also attach Form 8913, Credit for Federal Telephone Excise Tax Paid, to your Form 1040X.

First-time homebuyer credit. If you meet the requirements for the first-time homebuyer credit, you can amend your return to take the credit in the prior year.

Homes purchased in 2009. If you purchased your home in 2009, you can choose to claim the credit on your 2008 return. To amend your 2008 return, file Form 1040X with a completed Form 5405.

For homes purchased before November 7, 2009, you can use either the 2008 or the December 2009 revision of Form 5405 to claim the credit. If you use the 2008 revision, you must check the box in Part I, line C. If you use the December 2009 revision, you must check the box in Part I, line F, and attach any required documentation (see the Instructions for Form 5405).

For homes purchased after November 6, 2009, you must use the December 2009 revision of Form 5405.

Note. If you made this election before the February 2009 revision of Form 5405 was released, you can file Form 1040X with a new Form 5405 to claim the additional \$500 credit for homes purchased in 2009.

Homes purchased in 2010. You can choose to claim the credit on your 2009 return for a home you purchase:

- After December 31, 2009, and before May 1, 2010, or
- After April 30, 2010, and before July 1, 2010, **and** you entered into a binding contract before May 1, 2010, to purchase the property before July 1, 2010.

Note. Members of the uniformed services or Foreign Service and employees of the intelligence community who are on qualified official extended duty outside the United States may have until December 31, 2010, to purchase a home and qualify for the credit. See the Instructions for Form 5405 to find out how to qualify.

Household employment taxes. If you are correcting the amount of employment taxes you paid to household employees, attach Schedule H (Form 1040) and include on line **C** of Form 1040X the date the error was discovered. For errors discovered after December 31, 2008, any additional employment taxes owed must be paid with this return. 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, with the Social Security Administration. For more information, see Pub. 926, Household Employer’s Tax Guide, for the appropriate year.

Injured spouse claim. If you file Form 1040X to request an additional refund and you do not want your portion of the overpayment to be applied (offset) against your spouse’s past-due obligation(s), complete and attach another Form 8379 to allocate the additional refund.

Qualified reservist distributions. Reservists called to active duty after September 11, 2001, can claim a refund of any 10% additional tax paid on an early distribution from a qualified pension plan.

To make this claim:

- You must have been ordered or called to active duty after September 11, 2001, for more than 179 days or for an indefinite period,
- The distribution from a qualified pension plan must have been made on or after the date you were ordered or called to active duty and before the close of your active duty period, and
- The distribution must have been from an IRA, or from amounts attributable to elective deferrals under a section 401(k) or 403(b) plan or a similar arrangement.

Eligible reservists should enter "Active Duty Reservist" at the top of page 1 of Form 1040X. On line **C**, include the date called to active duty, the amount of the retirement distribution, and the amount of the early distribution tax paid. For more information on these distributions, see Pub. 590, Individual Retirement Arrangements (IRAs).

Recovery rebate credit (2008 only). You can use Form 1040X to claim this credit if you did not claim it or if you did not claim the correct amount on your original 2008 Form 1040, 1040A, or 1040EZ. For information on how to claim the credit, see the 2008 instructions for the form you are amending.

Reimbursement received for hurricane-related casualty loss. If you claimed a casualty loss on your main home resulting from Hurricanes Katrina, Rita, or Wilma, and later received a qualified grant as reimbursement for that loss, you can file an amended return for the year the casualty loss deduction was claimed (and for any tax year to which the deduction was carried) to reduce the casualty loss deduction (but not below zero) by the amount of the reimbursement. To qualify, your grant must have been issued under Public Law 109-148, 109-234, or 110-116. Examples of qualified grants are the Louisiana Road Home Grants and the Mississippi Development Authority Hurricane Katrina Homeowner Grants.

At the top of page 1 of Form 1040X, enter "Hurricane Grant Relief" in dark, bold letters. Include the following materials with your amended return.

1. Proof of the amount of any hurricane relief grant received.
2. A completed Form 2848, Power of Attorney and Declaration of Representative, if you wish to have your designated representative speak with us. (Do not include this if a valid Form 2848 is already on file with the IRS that covers the same tax year and tax matters.)



Do not include on Form 1040X any adjustments other than the reduction of the casualty loss deduction if the period of limitations on assessment is closed for the tax year in which you claimed the casualty loss deduction. Generally, this period is closed if it is more than 3 years after the return was filed and more than 2 years after the tax was paid. If you filed the return earlier than the due date of the return (including appropriate extensions), your return is considered filed on the due date of the return (including extensions).

Waiver of penalties and interest. If you pay the entire balance due on your amended return within 1 year of timely

filing your amended return, no interest or penalties will be charged on the balance due. Payments made after you file Form 1040X should clearly designate that the payment is to be applied to reduce the balance due shown on the Form 1040X per IRS Notice 2008-95.

Special rule for previously filed amended returns. In order to receive the benefits discussed in this section, you must notify the IRS if you previously filed an amended return based on receiving one of the grants mentioned earlier. For instructions on how to notify the IRS, see Pub. 547, Casualties, Disasters, and Thefts; or Notice 2008-95, 2008-44 I.R.B. 1076, available at www.irs.gov/irb/2008-44_IRB/ar09.html.

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, fill in your name, address, and social security number (SSN) or IRS individual taxpayer identification number (ITIN) on Form 1040X. Also complete line **C**, explaining why you are making the change.

Attach the corrected return (Form 1040, Form 1040NR, etc.) to Form 1040X. Across the top of the corrected return, enter "Amended."

Signing your child's return. If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Tax shelters. If you are amending your return to disclose information for a reportable transaction in which you participated, attach Form 8886, Reportable Transaction Disclosure Statement.

Where To File

If you are amending your return because of any of the situations listed below, use the corresponding address.

| IF you are filing Form 1040X: | THEN mail Form 1040X and attachments to: |
|---|---|
| In response to a notice you received from the IRS | The address shown in the notice |
| Because you received reimbursement for a hurricane-related loss | Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0255 |
| With Form 1040NR or 1040NR-EZ | Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA |

If none of the situations listed above apply to you, mail your return to the Internal Revenue Service Center shown on page 5 that applies to you.

IF you live in:**THEN mail Form 1040X
and attachments to:**

Florida, Georgia, North
Carolina, South CarolinaDepartment of the Treasury
Internal Revenue Service Center
Atlanta, GA 39901

Alaska, Arizona, California,
Colorado, Hawaii, Idaho,
Illinois, Indiana, Iowa,
Kansas, Michigan,
Minnesota, Montana,
Nebraska, Nevada, New
Mexico, North Dakota,
Oklahoma, Oregon, South
Dakota, Utah, Washington,
Wisconsin, WyomingDepartment of the Treasury
Internal Revenue Service Center
Fresno, CA 93888-0422

Arkansas, Connecticut,
Delaware, District of
Columbia, Maine, Maryland,
Massachusetts, Missouri,
New Hampshire, New Jersey,
New York, Ohio,
Pennsylvania, Rhode Island,
Vermont, Virginia, West
VirginiaDepartment of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

Alabama, Kentucky,
Louisiana, Mississippi,
Tennessee, TexasDepartment of the Treasury
Internal Revenue Service Center
Austin, TX 73301

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

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—Department of the Treasury, Internal
Revenue Service Center, Austin, TX 73301-0215, USA

Line Instructions

Name, Address, and Social Security Number (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 separate to a joint return and your spouse did not file an original return, enter your name and SSN first.

P.O. box. Enter your box number only if your post office does not deliver mail to your home.

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 A—Amended Return Filing Status

Check the box that corresponds to your filing status on this return. If this is a change from the filing status on your original return, the following information may apply to you.

Changing from separate to a joint return. Generally, if you file a joint return, both you and your spouse (or former spouse) have joint and several liability. This means both of you are responsible for the tax and any interest or penalties due on the return, as well as any understatement of tax that

may become due later. 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).

Changing to head of household filing status. If the qualifying person is a child but not your dependent, enter the child's name and "QND" on line C.



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

Line C—Explanation of Changes

The IRS needs to know **why** you are filing Form 1040X. For example, you:

- Received another Form W-2 after you filed your return,
- Forgot to claim the child tax credit,
- Discovered you could claim a tuition and fees deduction,
- Changed your filing status from qualifying widow(er) to head of household,
- Did not add the sales tax on your new car to your 2009 standard deduction, or
- Are carrying an unused NOL or credit to an earlier year.

Lines 1 Through 31—Which Lines To Complete

Before looking at the instructions for specific lines, the following information may point you in the right direction for completing Form 1040X.

You need information about income, deductions, etc. If you have questions such as what income is taxable or what expenses are deductible, the instructions for the form you are amending should help. Also use those instructions to find the method you should use to figure the correct tax. 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.

You are providing only additional information. If you are not changing any dollar amounts you originally reported, but are sending in only additional information, do the following.

- Complete name, address, and SSN.
- Complete lines B and C.
- Check a box, if applicable, for the Presidential Election Campaign Fund.

You are changing from separate to a joint return. If you and your spouse are changing from separate returns to a joint return, begin by combining the amounts from your return as originally filed or as previously adjusted (either by you or the IRS) and the amounts from your spouse's return as originally filed or as previously adjusted. Then make your changes to the combined amounts. 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 on the appropriate lines of this form.

Both of you must sign and date Form 1040X.

You are changing amounts on your original return or as previously adjusted by the IRS. Because Form 1040X can be used for so many purposes, it is sometimes difficult to know which part(s) of the form to fill out. Unless instructions elsewhere in this booklet tell you otherwise, follow the rules below.

- Always complete the top of page 1 through line C.
- Complete the lines shown in the following chart according to what you are changing.
- Check a box, if applicable, for the Presidential Election Campaign Fund.
- Sign and date the form.

| IF you are changing only...* | THEN complete... |
|--|------------------|
| Filing status | Lines 1–22 |
| Exemptions | Lines 1–31 |
| Income 1040 lines 7–21 1040A lines 7–14b 1040EZ lines 1–3 | Lines 1–22 |
| Adjustments to income 1040 lines 23–35** 1040A lines 16–19 | Lines 1–22 |
| Itemized or standard deductions 1040 line 40 (2009 line 40a) 1040A line 24 (2009 line 24a) 1040EZ line 5 | Lines 1–22 |
| Tax before credits 1040 lines 44–45 1040A line 28 1040EZ line 11 | Lines 5–22 |
| Nonrefundable credits 1040 lines 47–55 (2008 lines 47–54, 2009 lines 47–53) 1040A lines 29–33 | Lines 6–22 |
| Other taxes 1040 lines 58–62** (2008 lines 57–60,** 2009 lines 56–59**) 1040A line 36 | Lines 6–22 |
| Payments and refundable credits 1040 lines 64–71 (2008 lines 62–70, 2009 lines 61–70) 1040A lines 38–42** (2007 lines 38–41,** 2009 lines 38–43**) 1040EZ lines 7–9** (2007 lines 7–8a**) | Lines 10–22 |

* This column gives line numbers for 2006 through 2009 returns. Where the same lines do not apply to all years, those that are different are shown in parentheses.

** Plus any write-in amounts shown on the total line for the lines indicated.

Income and Deductions

Line 1—Adjusted Gross Income

Enter your adjusted gross income (AGI), which is the total of your income minus certain deductions (adjustments). Any change to the income or adjustments on the return you are amending will be reflected on this line.

Use the chart below to find the corresponding line.

| IF you are amending tax year... | THEN the corresponding line on Form... | | |
|---------------------------------|--|-----------|------------|
| | 1040 is: | 1040A is: | 1040EZ is: |
| 2009, 2008, 2007, or 2006 | 37 | 21 | 4 |

A change you make to your AGI can cause other amounts to increase or decrease. For example, changing your AGI can change your:

- Miscellaneous itemized deductions, credit for child and dependent care expenses, child tax credit, education credits, retirement savings contributions credit, or making work pay credit;
- Allowable charitable contributions deduction or the taxable amount of social security benefits; or
- Total itemized deductions or deduction for exemptions (see the instructions for line 4 on this page).

If 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. Also attach any additional or corrected Forms 1099-R that show federal income tax withheld.

Changing your IRA deduction. On line **C** 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—Itemized Deductions or Standard Deduction

If you are itemizing your deductions, enter the total from Schedule A (Form 1040). If you are now itemizing your deductions instead of using the standard deduction, or have changed the amount of any deduction, or your new AGI limitations have changed any deduction, attach a copy of the corrected Schedule A to this amended return.

If you are using the standard deduction, enter the amount for your filing status for the year you are amending. If you are amending Form 1040EZ, see *Form 1040EZ Filers—Lines 2 and 4* on page 7 for the amount to enter. Remember that the standard deduction for all years can be increased for the age and/or blindness of the taxpayer(s). Also, for 2008 or 2009, the standard deduction can be increased by certain other amounts. See the form instructions for the year you are amending. None of these additions to the standard deduction appear on Form 1040EZ, so for more information see the instructions for Form 1040 or 1040A.

Line 4—Exemptions

Enter on line 4 the amount from:

- The return you are amending (Form 1040, line 42, or Form 1040A, line 26),
- The corrected amount from Form 1040X, line 30, or
- The amount indicated under *Form 1040EZ Filers—Lines 2 and 4*, if the return you are amending is Form 1040EZ.

Changing the number of exemptions claimed. You must complete the *Exemptions* section on page 2 of Form 1040X if:

- You are increasing or decreasing the number of dependents you claim,
- You are claiming a personal exemption for you or your spouse that you did not previously claim, or
- You are eliminating a personal exemption for you or your spouse that you previously claimed, but were not entitled to claim.

If any of these situations apply to you, complete Form 1040X, lines 23 through 31.

Multiply the total number of exemptions claimed by the amount shown in the table below for the year you are amending. However, if the amount on line 1 of Form 1040X is more than \$112,875, first see *Who must use the Deduction for Exemptions Worksheet* on page 7.

| IF you are amending your... | THEN the amount for one exemption is... |
|-----------------------------|---|
| 2009 return | \$3,650 |
| 2008 return | \$3,500 |
| 2007 return | \$3,400 |
| 2006 return | \$3,300 |

Note. Special instructions apply if you are claiming or changing a 2006 exemption amount for housing individuals displaced by Hurricane Katrina or a 2008 or 2009 exemption amount for housing Midwestern displaced individuals. If you are not changing the number of exemptions previously claimed, or if you are claiming or changing a Hurricane Katrina or Midwestern displaced individual exemption amount in addition to changing the number of exemptions previously claimed, see *Claiming or changing a Hurricane Katrina exemption amount* or *Claiming or changing an exemption amount for a Midwestern displaced individual* under the line 29 instructions on page 10.

Who must use the Deduction for Exemptions

Worksheet. If you increased the amount on line 1, you may not be allowed the full deduction for your exemptions. However, if you reduced the amount on line 1, you now may be allowed the full deduction. Use the following chart to find out if you must use this worksheet to figure a reduced amount to enter on line 4 and, if applicable, line 28. Be sure to use the Deductions for Exemptions Worksheet in the instructions for the form and year you are amending.

| You must use the Deduction for Exemptions Worksheet if— | | And the amount on line 1 is over: |
|---|--|-----------------------------------|
| You are amending your: | And your filing status is: | |
| 2009 return | Married filing separately | \$125,100 |
| | Married filing jointly or Qualifying widow(er) | 250,200 |
| | Single | 166,800 |
| | Head of household | 208,500 |
| 2008 return | Married filing separately | \$119,975 |
| | Married filing jointly or Qualifying widow(er) | 239,950 |
| | Single | 159,950 |
| | Head of household | 199,950 |
| 2007 return | Married filing separately | \$117,300 |
| | Married filing jointly or Qualifying widow(er) | 234,600 |
| | Single | 156,400 |
| | Head of household | 195,500 |
| 2006 return | Married filing separately | \$112,875 |
| | Married filing jointly or Qualifying widow(er) | 225,750 |
| | Single | 150,500 |
| | Head of household | 188,150 |

Form 1040EZ Filers—Lines 2 and 4

Did someone claim you as a dependent on his or her return? (One or both boxes on line 5 of Form 1040EZ will be checked.)

- 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, if married filing jointly, the amount from line F of the 1040EZ worksheet).
- No.** Use the chart below 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... |
| 2009 return | Single | \$ 5,700 | \$3,650 |
| | Married filing jointly | 11,400 | 7,300 |
| 2008 return | Single | \$ 5,450 | \$3,500 |
| | Married filing jointly | 10,900 | 7,000 |
| 2007 return | Single | \$ 5,350 | \$3,400 |
| | Married filing jointly | 10,700 | 6,800 |
| 2006 return | Single | \$ 5,150 | \$3,300 |
| | Married filing jointly | 10,300 | 6,600 |

Tax Liability

Line 6—Tax

Figure the tax on your taxable income shown on line 5. Generally, you should use the tax table or other method you used to figure the tax on your original return. However, you may need to change to a different method if, for example, you amend your return to include or change the amount of certain types of income, such as capital gains or qualified dividends.

See the instructions for the income tax return you are amending to find the appropriate method, tax table, and worksheet, if necessary. Indicate the method you used to figure the tax entered on line 6, as shown in the chart below.

| IF you figured the corrected tax using... | THEN enter in the blank area on line 6... |
|--|---|
| Tax Table | Table |
| Tax Computation Worksheet | TCW |
| Schedule D Tax Worksheet | Sch D |
| Schedule J (Form 1040) | Sch J |
| Qualified Dividends and Capital Gain Tax Worksheet | QDCGTW |
| Foreign Earned Income Tax Worksheet | FEITW |

Example. The taxable income on your original 2008 Form 1040A was \$49,650. You used the Tax Table in the 2008 Instructions for Form 1040A to find the tax, \$8,763. You are amending your 2008 Form 1040A to add \$160 of interest income, which you add in on line 1 of Form 1040X. There are no other changes. According to the 2008 Form 1040A instructions for line 28 (Tax), you should use the Tax Table to look up the tax on your corrected taxable income (\$49,810). The revised tax shown in the Tax Table is \$8,800. Below is your completed Form 1040X, line 6.

| | | | |
|--|-------|---|-------|
| 6 Tax (see page 5 of instructions). Enter method used to figure tax: | Table | 6 | 8,800 |
|--|-------|---|-------|

Once you have figured the tax on the line 5 amount, add to it any additional taxes from Form 4972, Tax on Lump-Sum Distributions; Form 8814, Parents' Election To Report Child's Interest and Dividends; and any recapture of education credits. Also include any alternative minimum tax from Form 6251, Alternative Minimum Tax—Individuals, or the Alternative Minimum Tax Worksheet in the Form 1040A instructions.



Any changes you made to Form 1040X, lines 1 through 4, may affect the amount of or cause you to owe alternative minimum tax. See the instructions for the form and year you are amending.

Attach the schedule or form(s), if any, that you used to figure your revised tax. Do not attach worksheets.

Line 7—Credits

Enter your total nonrefundable credits. Nonrefundable credits are those that reduce your tax, but any excess is not refunded to you. Use the chart below to find the corresponding lines.

| IF you are amending tax year... | THEN the corresponding lines on Form... | | |
|---------------------------------|---|------------|-------------|
| | 1040 are: | 1040A are: | 1040EZ are: |
| 2009 | 47–53 | 29–33 | N/A |
| 2008 | 47–54 | 29–33 | N/A |
| 2007 or 2006 | 47–55 | 29–33 | N/A |

If you made any changes to Form 1040X, lines 1 through 6, be sure to refigure your original credits. Attach the appropriate forms for the credits you are adding or changing.

Line 9—Other Taxes

Enter other taxes you paid. Use the chart below to find the corresponding lines.

| IF you are amending tax year... | THEN the corresponding line(s) on Form... | | |
|---------------------------------|---|-----------|------------|
| | 1040 are: | 1040A is: | 1040EZ is: |
| 2009 | 56–59 (plus any write-in amounts shown on Form 1040, line 60) | 36 | N/A |
| 2008 | 57–60 (plus any write-in amounts shown on Form 1040, line 61) | 36 | N/A |
| 2007 or 2006 | 58–62 (plus any write-in amounts shown on Form 1040, line 63) | 36 | N/A |

If you made any changes to Form 1040X, lines 1 through 6, you may need to refigure other taxes that were included in the same section on your original return.

Payments

Line 11—Withholding

If you are changing your federal income tax withheld or any excess social security and tier 1 RRTA tax withheld (SS/RRTA), attach to the front of Form 1040X a copy of all additional or corrected Forms W-2 you received after you filed your original return. Also attach additional or corrected Forms 1099-R that showed any federal income tax withheld.

| IF you are amending tax year... | THEN the corresponding line(s) on Form... | | |
|---------------------------------|---|---|------------|
| | 1040 are: | 1040A are: | 1040EZ is: |
| 2009 | 61 and 69 | 38 and 44 (write-in for excess SS/RRTA) | 7 |
| 2008 | 62 and 65 | 38 and 43 (write-in for excess SS/RRTA) | 7 |
| 2007 | 64 and 67 | 38 and 42 (write-in for excess SS/RRTA) | 7 |
| 2006 | 64 and 67 | 38 and 43 (write-in for excess SS/RRTA) | 7 |

Line 12—Estimated Tax Payments

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 on this line the amount you paid as the balance due with that return. Also include any of your prior year's overpayment that you elected to apply to estimated tax payments for the year you are amending.

| IF you are amending tax year... | THEN the corresponding line on Form... | | |
|---------------------------------|--|-----------|------------|
| | 1040 is: | 1040A is: | 1040EZ is: |
| 2009 | 62 | 39 | N/A |
| 2008 | 63 | 39 | N/A |
| 2007 | 65 | 39 | N/A |
| 2006 | 65 | 39 | N/A |

Line 13—Earned Income Credit (EIC)

If you are amending your return to claim the EIC and you have a qualifying child, attach Schedule EIC (Form 1040A or 1040).

If you changed the amount on line 1 or line 5, the amount of any EIC you claimed on your original return may change.

If you are amending your EIC based on a nontaxable combat pay election, enter "nontaxable combat pay" and the amount on line **C** of Form 1040X. If you are amending your 2008 EIC to elect to use your 2007 earned income instead of your 2008 earned income, enter "PYEI" and the amount of your 2007 earned income on line **C** of Form 1040X.



If your EIC was reduced or disallowed for the tax year you are amending, 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.

| IF you are amending tax year... | THEN the corresponding line on Form... | | |
|---------------------------------|--|-----------|------------|
| | 1040 is: | 1040A is: | 1040EZ is: |
| 2009 | 64a | 41a | 9a |
| 2008 | 64a | 40a | 8a |
| 2007 | 66a | 40a | 8a |
| 2006 | 66a | 40a | 8a |

Line 14—Refundable Credits

A refundable credit can give you a refund for any part of a credit that is more than your total tax.

If you are amending your return to claim or change a refundable credit, attach the appropriate form(s).

In addition to the credits listed on this line, refundable credits also include the federal telephone excise tax and recovery rebate credits. Specify these credits in the blank area after “other (specify):” and include the amount(s) in the line 14 total. If you are claiming the actual amount (instead of the standard amount) of federal telephone excise tax, complete and attach Form 8913.

Note. The following credits apply only to the specific years noted.

- The federal telephone excise tax credit applies only to 2006.
- The recovery rebate credit applies only to 2008.
- The refundable portion of the American opportunity credit applies only to 2009.

| IF you are amending tax year... | THEN the corresponding line(s) on Form... | | |
|---------------------------------|---|----------------|------------|
| | 1040 are: | 1040A are: | 1040EZ is: |
| 2009 | 63, 65–67, and 70 | 40, 42, and 43 | 8 |
| 2008 | 66 and 68–70 | 41 and 42 | 9 |
| 2007 | 68, 70, and 71 | 41 | N/A |
| 2006 | 68, 70, and 71 | 41 and 42 | 9 |

Line 15—Amount Paid With Extension or Tax Return

On this line enter the total of the following amounts.

- Any amount paid with your request for an extension on Forms 4868 or 2350 (use the following chart to find the corresponding line). Also include any amount paid with a credit or debit 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.

| IF you are amending tax year... | THEN the corresponding line on Form... | | |
|---------------------------------|--|----------------------|----------------------|
| | 1040 is: | 1040A is: | 1040EZ is: |
| 2009 | 68 | 44 (write-in amount) | 10 (write-in amount) |
| 2008 | 67 | 43 (write-in amount) | 10 (write-in amount) |
| 2007 | 69 | 42 (write-in amount) | 9 (write-in amount) |
| 2006 | 69 | 43 (write-in amount) | 10 (write-in amount) |

- The amount of the check or money order you sent with your original return, or the amount paid with a credit or debit card or by electronic funds withdrawal. Also include any additional payments you made after it was filed. However, do not include payments of interest or penalties, or the convenience fee you were charged for paying with a credit or debit card.

Line 16—Total Payments

Include in the total on this line any payments shown on Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, lines 40 and 44. Enter “USVI” and the amount on the line to the left of line 16.

Refund or Amount You Owe

The purpose of this section is to figure the additional tax you owe or excess amount you have paid (overpayment). All of your payments (for the tax year you are amending) received up to the date of this amended return are taken into account, as well as any overpayment on your original return or after adjustment by the IRS. It is as if you were using the new information to complete your original return. If the results show a larger overpayment than before, the difference between the two becomes your new overpayment. You can choose to receive the refund or apply it to your estimated tax for the following year. In either case, it can be used by the IRS to pay other federal or state debts that still exist. If the results show that you owe, it is because you do not have enough additional withholding or because filing your original return with the information you have now would have resulted in a smaller overpayment.

Line 17—Overpayment

Enter the overpayment from your original return. Use the chart below to find the corresponding line.

| IF you are amending tax year... | THEN the corresponding line on Form... | | |
|---------------------------------|--|-----------|------------|
| | 1040 is: | 1040A is: | 1040EZ is: |
| 2009 | 72 | 45 | 12a |
| 2008 | 72 | 44 | 12a |
| 2007 | 73 | 43 | 11a |
| 2006 | 73 | 44 | 12a |

If your original return was changed by the IRS and the result was an additional overpayment of tax, also include that amount on line 17. Do not include interest you received on any refund.

Any additional refund you are entitled to on Form 1040X will be sent separately from any refund you have not yet received from your original return.

Line 18—Amount Available To Pay Additional Tax

If line 17 is larger than line 16, line 18 will be negative. You will owe additional tax. To figure the amount owed, treat the amount on line 18 as positive and add it to the amount on line 10. Enter the result on line 19.

Line 19—Amount You Owe

You can pay by check, money order, or credit or debit card.

To pay by check or money order. Send your signed Form 1040X with a check or money order for the full amount payable to the “United States Treasury.” Do not send cash. Do not attach your payment to Form 1040X. Instead, enclose it in the envelope with your amended return.

On your payment, put your name, address, daytime phone number, and SSN. If you are filing a joint Form

1040X, enter the SSN shown first on the return. Also, enter the tax year and type of return you are amending (for example, "2007 Form 1040A"). The IRS 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 ^{XX}/₁₀₀").

To pay by credit or debit card. To pay by credit or debit card, call toll-free or visit the website for one of the service providers listed below and follow the instructions. A convenience fee will be charged by the service provider. This fee may be deductible as a miscellaneous itemized deduction for the tax year in which it is paid. Fees may vary among the providers. You will be told what the fee is during the transaction and you will have the option to either continue or cancel the transaction. You can also find out what the fee will be by calling the provider's toll-free automated customer service number or visiting the provider's website shown below.

Link2Gov Corporation
1-888-PAY-1040™ (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

RBS WorldPay, Inc.
1-888-9-PAY-TAX™ (1-888-972-9829)
1-877-517-4881 (Customer Service)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™ (1-888-872-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com

What if you cannot pay. If you cannot pay the full amount shown on line 19, you can ask to make monthly installment payments. Generally, you can have up to 60 months to pay.

To ask for an installment agreement, apply online or use Form 9465, Installment Agreement Request. To apply online, go to www.irs.gov, use the pull down menu under "I Need To..." and select "Set Up a Payment Plan." If you use Form 9465, see its instructions.

Note. If you elected to apply any part of an overpayment on your original return to your next year's estimated tax, you cannot reverse that election on your amended return.

Line 21—Overpayment Received as Refund

If the IRS does not use your overpayment to pay past due federal or state debts, the refund amount on line 21 will be sent separately from any refund you claimed on your original return (see the instructions for line 17). We will figure any interest and include it in your refund.

Note. You will receive a check for any refund due to you. A refund on an amended return **cannot** be deposited directly to your bank account.

Line 22—Overpayment Applied to Estimated Tax

Enter on line 22 the amount, if any, from line 20 you want applied to your estimated tax for next year. Also, enter that tax year in the box indicated. No interest will be paid on this amount.

You will be notified if any of your overpayment was used to pay past due federal or state debts so that you will know how much was applied to your estimated tax.



You cannot change your election to apply part or all of the overpayment on line 20 to next year's estimated tax.

Exemptions

If you are changing the number of exemptions claimed on your return, complete lines 23 through 30, and line 31, if necessary. Enter the new exemption amount on line 30 and line 4.

Line 28—Exemption Amount

To figure the amount to enter on line 28, you may need to use the Deduction for Exemptions Worksheet in the Form 1040 or Form 1040A instructions for the year you are amending. To find out if you do, see *Who must use the Deduction for Exemptions Worksheet* on page 7. If you do not have to use that worksheet, multiply the applicable dollar amount shown in the table below by the number of exemptions on line 27.

| IF you are amending your... | THEN the amount for one exemption is... |
|-----------------------------|---|
| 2009 return | \$3,650 |
| 2008 return | \$3,500 |
| 2007 return | \$3,400 |
| 2006 return | \$3,300 |

Line 29—Additional Exemption Amount for Disaster Housing

Claiming or changing a Hurricane Katrina exemption amount. If you are claiming or changing a 2006 exemption amount for housing individuals displaced by Hurricane Katrina, complete lines 1 through 6 of the 2006 Form 8914, Exemption Amount for Taxpayers Housing Individuals Displaced by Hurricane Katrina. Enter the amount from Form 8914, line 6, on Form 1040X, line 29. Complete line 30. Be sure to attach Form 8914 to Form 1040X.

Claiming or changing an exemption amount for a Midwestern displaced individual. If you are claiming or changing a 2008 or 2009 exemption amount for housing Midwestern displaced individuals, complete lines 1 and 2 of the 2008 Form 8914 (or lines 1 through 6 of the 2009 Form 8914), Exemption Amount for Taxpayers Housing Midwestern Displaced Individuals. Enter the amount from Form 8914, line 2 for 2008 (line 6 for 2009), on Form 1040X, line 29. Complete line 30. Be sure to attach Form 8914 to Form 1040X.

Line 31—Dependents

List **all** dependents claimed on this amended return. This includes:

- Dependents claimed on your original return who are still being claimed on this return, and
- Dependents not claimed on your original return who are being added to this return.

If you are now claiming more than four dependents, attach a separate 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, enter "Died" in column (b), and attach a copy of the child's birth certificate, death certificate, or hospital medical records. The document must show the child was born alive.

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 2009 Form 1040, 1040A, or 1040EZ 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, you must attach certain forms or statements to Form 1040X. For more information, see Pub. 501 or the instructions for Form 1040 or 1040A for the tax year you are amending.

Presidential Election Campaign Fund

You can use Form 1040X to have \$3 go to the Presidential Election Campaign 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 2009, this period ends on January 3, 2012. A previous designation of \$3 to the fund cannot be changed.

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.

Assembling Your Return

Assemble any schedules and forms behind Form 1040X in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so.

Attach to the front of Form 1040X:

- A copy of any Forms W-2, W-2c (a corrected Form W-2), and 2439 that support changes made on this return; and
- A copy of any Form W-2G and 1099-R that support changes made on this return, but only if tax was withheld.

If you owe tax, enclose (do not attach) your check or money order in the envelope with your amended return. See the instructions for line 19 beginning on page 9.

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.

We welcome comments on forms. If you have comments or suggestions for making this form simpler, we would be happy to hear from you. You can email us at **taxforms@irs.gov*. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 4.

Estimates of Taxpayer Burden

The table below shows burden estimates for taxpayers filing a Form 1040X. Time spent and out-of-pocket costs are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples of out-of-pocket costs include tax return preparation and submission fees, postage, tax preparation software costs, photocopying costs, and phone calls (if not toll-free).

Both time and cost burdens are national averages and do not necessarily reflect a "typical" case. The averages include all associated forms and schedules, across all preparation methods and all taxpayer activities. Within each of these estimates, there is significant variation in taxpayer activity. Similarly, tax preparation fees vary extensively depending on the taxpayer's situation and issues, the type of professional preparer, and the geographic area.

The data shown are the best estimates available as of October 19, 2007, from tax returns filed for 2006. The method used to estimate taxpayer burden incorporates results from a taxpayer burden survey conducted in 2000 and 2001. The estimates are subject to change as new forms and data become available. The estimates do not include burden associated with post-filing activities. However, operational IRS data indicate that electronically prepared and e-filed returns have fewer errors, implying a lower overall post-filing burden.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We welcome comments on forms* above.

Estimated Average Taxpayer Burden

The average time and costs required to complete and file Form 1040X, its schedules, and accompanying forms will vary depending on individual circumstances. The estimated averages are:

| Average Time Burden (Hours) | Average Cost (Dollars) |
|-----------------------------|------------------------|
| 3.5 | \$28 |