

## **Caution: *DRAFT TAX PRODUCT***

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If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider some comments until the subsequent revision of the product.

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

▶ See separate instructions.

This return is for calendar year  2011  2010  2009  2008

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

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. \_\_\_\_\_ Your phone number \_\_\_\_\_

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name \_\_\_\_\_ Foreign province/county \_\_\_\_\_ Foreign postal code \_\_\_\_\_

**Amended return filing status.** You must check one box even if you are not changing your filing status.

**Caution.** You cannot change your filing status from joint to separate returns after the due date.

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

Use Part III on the back to explain any changes

Income and Deductions		A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here . . . . . ▶ <input type="checkbox"/>			
2	Itemized deductions or standard deduction . . . . .			
3	Subtract line 2 from line 1 . . . . .			
4	Exemptions. <b>If changing, complete Part I on the back and enter the amount from line 30</b> . . . . .			
5	Taxable income. Subtract line 4 from line 3 . . . . .			
<b>Tax Liability</b>				
6	Tax. Enter method used to figure tax: _____			
7	Credits. If general business credit carryback is included, check here . . . . . ▶ <input type="checkbox"/>			
8	Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . .			
9	Other taxes . . . . .			
10	Total tax. Add lines 8 and 9 . . . . .			
<b>Payments</b>				
11	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions) . . . . .			
12	Estimated tax payments, including amount applied from prior year's return . . . . .			
13	Earned income credit (EIC) . . . . .			
14	Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8839 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify): _____			
15	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .			15
16	Total payments. Add lines 11 through 15 . . . . .			16
<b>Refund or Amount You Owe (Note. Allow 8–12 weeks to process Form 1040X.)</b>				
17	Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .			17
18	Subtract line 17 from line 16 (If less than zero, see instructions) . . . . .			18
19	<b>Amount you owe.</b> If line 10, column C, is more than line 18, enter the difference . . . . .			19
20	If line 10, column C, is less than line 18, enter the difference. This is the amount <b>overpaid</b> on this return . . . . .			20
21	Amount of line 20 you want <b>refunded to you</b> . . . . .			21
22	Amount of line 20 you want <b>applied to your (enter year):</b> _____ <b>estimated tax</b> . . . . .	22		

Complete and sign this form on Page 2.

**Part I Exemptions**

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

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2008 or 2009.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

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

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

**Part II Presidential Election Campaign Fund**

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

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

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

▶ Attach any supporting documents and new or changed forms and schedules.

**Sign Here**

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

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ _____ Your signature	_____ Date	▶ _____ Spouse's signature. If a joint return, <b>both</b> must sign.	_____ Date
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**Paid Preparer Use Only**

▶ _____ Preparer's signature	_____ Date	_____ Firm's name (or yours if self-employed)	
_____ Print/type preparer's name		_____ Firm's address and ZIP code	
PTIN	<input type="checkbox"/> Check if self-employed	_____ Phone number	_____ EIN