

Your first name and middle initial	Your last name	Your social security number
If a joint return, your spouse's first name and middle initial	Your spouse's last name	Your spouse's social security number
Your current home address (number and street). If you have a P.O. box, see page 5 of the instructions.	Apt. no.	Your phone number
Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions.		

All filers must complete lines A, B, and C.

- A 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 page 5 of instructions.)
- B This return is for calendar year** 2009 2008 2007 2006
Other year. Enter one: calendar year _____ or fiscal year (month and year ended): _____
- C Explanation of changes.** In the space provided below, tell us why you are filing Form 1040X.

Income and Deductions	Correct Amount
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1
2 Itemized deductions or standard deduction (see page 6 of instructions)	2
3 Subtract line 2 from line 1	3
4 Exemptions. If changing, complete the Exemptions section on the back and enter the amount from line 30 (see page 6 of instructions)	4
5 Taxable income. Subtract line 4 from line 3	5

Tax Liability	Correct Amount
6 Tax (see page 7 of instructions). Enter method used to figure tax:	6
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	7
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8
9 Other taxes (see page 8 of instructions)	9
10 Total tax. Add lines 8 and 9	10

Payments	Correct Amount
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	11
12 Estimated tax payments, including amount applied from prior year's return (see page 8 of instructions)	12
13 Earned income credit (EIC) (see page 8 of instructions)	13
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"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14
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 (see page 9 of instructions)	15
16 Total payments. Add lines 11 through 15	16

Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)	Correct Amount
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 9 of instructions)	17
18 Subtract line 17 from line 16 (If less than zero, see page 9 of instructions)	18
19 Amount you owe. If line 10 is more than line 18, enter the difference (see page 9 of instructions)	19
20 If line 10 is less than line 18, enter the difference. This is the amount overpaid on this return	20
21 Amount of line 20 you want refunded to you	21
22 Amount of line 20 you want applied to your (enter year): _____ estimated tax 22	22

Complete and sign this form on Page 2.

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 Hurricane Katrina or a Midwestern disaster.

See Form 1040 or Form 1040A instructions and page 10 of Form 1040X instructions.

	Correct Number or Amount
23 Yourself and spouse. <i>Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself</i>	23
24 Your dependent children who lived with you	24
25 Your dependent children who did not live with you due to divorce or separation	25
26 Other dependents	26
27 Total number of exemptions. Add lines 23 through 26	27
28 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 (see page 10 of instructions)	28
29 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 6 for 2006. 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	29
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 10 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 page 10 of instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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.

Checklist

Before mailing this form, remember to

- Complete name, address, and social security number
- Complete lines A, B, and C on page 1
- Complete lines 1 through 22 on page 1
- Complete lines 23 through 31 on page 2, if required
- Attach any supporting documents and new or changed forms and schedules
- Sign and date this form

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, both must sign.	Date
Paid Preparer's Use Only			
Preparer's signature	Date		
Firm's name (or yours if self-employed), address, and ZIP code			

Check if self-employed

**First-Time Homebuyer Credit and
 Repayment of the Credit**

▶ Attach to your 2008 or 2009 Form 1040 or Form 1040X.
 ▶ See separate Instructions.

OMB No. 1545-0074

Attachment
 Sequence No. 58

Note. If you are only filing this form to report a disposition or change in use of your main home for which you claimed the credit in 2008, skip this page, and complete only page 2.

Name(s) shown on return	Your social security number : : :
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Part I General Information

A Address of home qualifying for the credit (if different from the address shown on page 1 of Form 1040 or Form 1040X)

B Date purchased (MM/DD/YYYY) (see instructions) ▶ / /

Note. If the date purchased is before May 1, 2010, go to line E. Otherwise, go to line C.

C If the date purchased is after April 30, 2010, and before July 1, 2010, did you enter into a binding contract before May 1, 2010, to purchase the home before July 1, 2010?

- Yes.** Go to line E. See instructions for documentation to be attached.
- No.** You cannot claim the credit. However, if you (or your spouse if married) are a member of the uniformed services or Foreign Service, or an employee of the intelligence community, see line D. If line D applies, check the box on line D and continue; otherwise, you cannot claim the credit.

D If you meet the following conditions, check here ▶

I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community, and was on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. See instructions.

E Did you purchase the home from a related person or a person related to your spouse (see instructions)?

- No.** Go to line F.
- Yes.** You cannot claim the credit. Do not file Form 5405.

F If you are choosing to claim the credit on your return for the year before the year in which you purchased the home, check here (see instructions) ▶

Part II Credit

1 Enter the purchase price of the new home (see instructions)	1		
2 Multiply line 1 by 10% (.10) and enter the result here	2		
3 If you qualify for the credit as (check the applicable box): <input type="checkbox"/> A first-time homebuyer, enter \$8,000 (\$4,000 if married filing separately). A first-time homebuyer is an individual (and that individual's spouse if married) who has not owned another main home during the 3-year period ending on the purchase date and meets other requirements discussed in the instructions. <input type="checkbox"/> A long-time resident, enter \$6,500 (\$3,250 if married filing separately). A long-time resident is an individual (and that individual's spouse if married) who has owned and used the same home as that individual's main home for any 5-consecutive-year period during the 8-year period ending on the purchase date of the new main home and meets other requirements discussed in the instructions. See instructions for documentation to be attached.	3		
4 Enter the smaller of line 2 or line 3. But: (a) if married filing separately, enter the smaller of line 3 or your share of the amount on line 2 (see instructions); or (b) if someone other than your spouse also purchased an interest in the home, enter the smaller of your share of the amount on line 3 or your share of the amount on line 2 (see instructions)	4		
5 Enter your modified adjusted gross income (see instructions)	5		
6 If the date purchased is: • Before November 7, 2009, enter \$75,000 (\$150,000 if married filing jointly), or • After November 6, 2009, enter \$125,000 (\$225,000 if married filing jointly)	6		
7 Is line 5 more than line 6? No. Skip lines 7 and 8. Enter -0- on line 9 and go to line 10. Yes. Subtract line 6 from line 5 and enter the result. If the result is \$20,000 or more, stop here. You cannot take the credit. Otherwise, go to line 8	7		
8 Divide line 7 by \$20,000 and enter the result as a decimal (rounded to at least three places)	8		
9 Multiply line 4 by line 8	9		
10 Subtract line 9 from line 4 and enter the result. This is your credit. Also enter this amount on your 2009 Form 1040, line 67; 2008 Form 1040, line 69; or the appropriate line in the "Payments" section of Form 1040X	10		



If you are claiming the credit on your 2009 (or later) tax return, you must attach a copy of the properly executed settlement statement (or similar documentation) used to complete the purchase (see instructions).

Note. If you are not filing this form to report a disposition or change in use of your main home for which you claimed the credit, skip this page.

Name(s) shown on return

Your social security number

Part III Disposition or Change in Use of Main Home for Which the Credit Was Claimed

11 Enter the date you disposed of, or ceased using as your main home, the home for which you claimed the credit (MM/DD) / / 2009

12 If you meet the following conditions, check here I (or my spouse if married) am a member of the uniformed services or Foreign Service, or an employee of the intelligence community. I sold the home, or it ceased to be my main home, in connection with Government orders for qualified official extended duty service. No repayment of the credit is required (see instructions). Stop here.

- 13 Check the box below that applies to you. See the instructions for the definition of "related person."
a I sold (including through foreclosure) the home to a person who is not related to me and had a gain on the sale (as figured after reducing the basis of my home by the credit I claimed in 2008). Go to Part IV below.
b I sold (including through foreclosure) the home to a person who is not related to me and did not have a gain on the sale (as figured after reducing the basis of my home by the credit I claimed in 2008). No repayment of the credit is required. Stop here.
c I sold the home to a related person. Go to Part IV below.
d I converted the entire home to a rental or business use OR I still own the home but no longer use it as my main home. Go to Part IV below.
e I transferred the home to my ex-spouse as part of my divorce settlement. The full name of my ex-spouse is

The responsibility for repayment of the credit is transferred to your ex-spouse. Stop here.

- f My home was destroyed, condemned, or disposed of under threat of condemnation and I acquired or plan to acquire a new home within 2 years of the event.
• For homes purchased in 2008, repayment of the credit over a 15-year period begins with your 2010 tax return. If you purchase a new home within 2 years of the event, your annual payment requirement does not change.
• For homes purchased in 2009 or a later year, you may not have to repay the credit (see instructions).
g My home was destroyed, condemned, or disposed of under threat of condemnation and I do not plan to acquire a new home within 2 years of the event (see instructions).
h The taxpayer who claimed the credit died in 2009. No repayment of the credit is required of the deceased taxpayer. If you are filing a joint return for 2009 with the deceased taxpayer, see instructions. Otherwise, stop here.

Part IV Repayment of Credit Claimed for 2008

Table with 3 columns and 3 rows. Row 1: 14 Enter the amount of the credit you claimed on Form 5405 for 2008. See instructions if you filed a joint return for 2008. If you checked box 13a above, go to line 15. Otherwise, skip line 15 and enter the amount from line 14 on line 16. Row 2: 15 Enter the gain on the sale of your main home (as figured after reducing your basis by the amount on line 14 above). Row 3: 16 Enter the smaller of line 14 or line 15.

Next: Include the amount from line 16 on your 2009 Form 1040, line 60. On the dotted line to the left of line 60, enter "FTHCR".

Information regarding the 2009 Form 5405, First-Time Homebuyer Credit and Repayment of the Credit

Note Regarding Settlement Statement: While the Form 5405 instructions indicate that a properly executed settlement statement should show the signatures of all parties, the IRS recognizes that the elements of the settlement document, often a Form HUD-1, may vary from jurisdiction to jurisdiction and may not reflect the signatures of the buyer and seller. The settlement statement that must be attached to the return is considered to be properly executed if it is complete and valid according to local law. In locations where signatures are not required, the IRS encourages the buyer to sign the settlement statement prior to attaching it to the tax return even in cases where the settlement form does not include a signature line.