

Amended U.S. Individual Income Tax Return

OMB No. 1545-0091

▶ See separate instructions.

This return is for calendar year ▶

, or fiscal year ended ▶

Please print or type	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 (no. and street) or P.O. box if mail is not delivered to your home		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 2 of the instructions.		Phone number ()
			For Paperwork Reduction Act Notice, see page 6.

- A** If the name or address shown above is different from that shown on the original return, check here ☐
- B** Has the original return been changed or audited by the IRS or have you been notified that it will be? . . . ☐ Yes ☐ No
- C** Filing status. Be sure to complete this line. **Note.** You cannot change from joint to separate returns after the due date.
- On original return ▶ ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)
- On this return ▶ ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household* ☐ Qualifying widow(er)
- * If the qualifying person is a child but not your dependent, see page 2.

Use Part II on the back to explain any changes		A. Original amount or as previously adjusted (see page 2)	B. Net change— amount of increase or (decrease)— explain in Part II	C. Correct amount
Income and Deductions (see pages 2–6)				
	1 Adjusted gross income (see page 3)	1		
	2 Itemized deductions or standard deduction (see page 3) . .	2		
	3 Subtract line 2 from line 1	3		
	4 Exemptions. If changing, fill in Parts I and II on the back .	4		
	5 Taxable income. Subtract line 4 from line 3	5		
Tax Liability	6 Tax (see page 4). Method used in col. C	6		
	7 Credits (see page 4)	7		
	8 Subtract line 7 from line 6. Enter the result but not less than zero .	8		
	9 Other taxes (see page 4)	9		
	10 Total tax. Add lines 8 and 9	10		
Payments	11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. If changing, see page 4	11		
	12 Estimated tax payments, including amount applied from prior year's return	12		
	13 Earned income credit (EIC)	13		
	14 Additional child tax credit from Form 8812	14		
	15 Credits from Form 2439, Form 4136, or Form 8885	15		
	16 Amount paid with request for extension of time to file (see page 4)	16		
	17 Amount of tax paid with original return plus additional tax paid after it was filed	17		
	18 Total payments. Add lines 11 through 17 in column C	18		
Refund or Amount You Owe				
	19 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	19		
	20 Subtract line 19 from line 18 (see page 5)	20		
	21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 5	21		
	22 If line 10, column C, is less than line 20, enter the difference	22		
	23 Amount of line 22 you want refunded to you	23		
	24 Amount of line 22 you want applied to your estimated tax 24			

Sign Here Joint return? See page 2. Keep a copy 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 of 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 _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code ▶ _____	EIN _____		Phone no. () _____

Part I Exemptions. See Form 1040 or 1040A instructions.If you are **not changing your exemptions**, do not complete this part.If claiming **more exemptions**, complete lines 25–31.If claiming **fewer exemptions**, complete lines 25–30.

		A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions															
25 Yourself and spouse	25																		
Caution. If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.																			
26 Your dependent children who lived with you	26																		
27 Your dependent children who did not live with you due to divorce or separation	27																		
28 Other dependents	28																		
29 Total number of exemptions. Add lines 25 through 28	29																		
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.																			
<table border="1"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 on page 3 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2002</td> <td>\$3,000</td> <td>\$103,000</td> </tr> <tr> <td>2001</td> <td>2,900</td> <td>99,725</td> </tr> <tr> <td>2000</td> <td>2,800</td> <td>96,700</td> </tr> <tr> <td>1999</td> <td>2,750</td> <td>94,975</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:	2002	\$3,000	\$103,000	2001	2,900	99,725	2000	2,800	96,700	1999	2,750	94,975	30			
Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:																	
2002	\$3,000	\$103,000																	
2001	2,900	99,725																	
2000	2,800	96,700																	
1999	2,750	94,975																	

31 Dependents (children and other) not claimed on original (or adjusted) return:

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 5)	No. of your children on line 31 who:
				<input type="checkbox"/>	<input type="checkbox"/> lived with you <input type="checkbox"/> did not live with you due to divorce or separation (see page 5). Dependents on line 31 not entered above ▶ <input type="checkbox"/>
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

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

Enter the line number from the front of the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here ☐

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here ☐
If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here ☐

