

EXPLANATION OF CHANGES ON AMENDED RETURN

Attach this schedule to your amended return

Name(s) as shown on amended return	SSN(s) or Federal Employer I.D. No.
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NOTE: If you are amending your return for a tax year that has an amended return indicator on it, be sure to check the indicator on the first page of the return. If the return does not have an amended return indicator, write "Amended" at the top of the first page of the amended return. If the return is being amended to apply a net operating loss carryback, write "NOL" at the top of the first page of the return or check the NOL indicator on the return.

1. Has your original Federal return been changed or corrected by the Internal Revenue Service? **Yes** **No**

2. Does the change pertain to a net operating loss carryback? **Yes** **No**

If Yes, and if taxpayer is:

An individual - Attach a copy of your original federal income tax return for the loss year and a statement showing how you figured your net operating loss. You may use Schedule A of Form N-109 for this purpose.

A corporation - Attach copies of the first 2 pages of the corporation's federal return for the loss year, any forms or schedules from which the carryback results and forms or schedules for items refigured in the carryback years. Form N-309 may be used to show how the NOL carryback was computed.

3. Enter the form or schedule and line reference for which you are reporting a change and give the reason for each change. Attach additional sheets if more space is needed.

Form or Schedule	Line No.	Amount of Change	Explanation of changes:

Name(s) as shown on amended return	SSN(s) or Federal Employer I.D. No.
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