

Instructions for Completing Form 1040X To Get an Economic Stimulus Payment

If you have already filed your 2007 tax return but do not expect to receive an economic stimulus payment (because, for example, your earned income was less than \$3,000 and you had no tax liability), you still may be eligible to receive a stimulus payment. To be eligible, you must have received a total of \$3,000 or more in qualifying income. Qualifying income is your earned income plus:

- Social security benefits (including social security disability payments),
- Tier 1 railroad retirement benefits,
- Veterans disability and death benefits, and
- Nontaxable combat pay.

To receive a payment, you must amend your 2007 return on Form 1040X, Amended U.S. Individual Income Tax Return, to report any of the qualifying income listed above that was not reported on your original return.

Complete only the lines (or sections) shown on the sample Form 1040X below. Specific instructions for filling out your Form 1040X follow.

Top of form. Across the top of the form write “Stimulus Payment.”

Identifying information. Fill in your name, address, phone number, and social security number in the spaces provided. Also fill in your spouse’s name and social security number if you are married filing a joint return.

Complete line A if it applies to you. If you check the “Yes” box or fail to check either box, we will change your address in our system to that shown on this Form 1040X. Any refund or correspondence will be sent to the new address. If you check the “No” box, we will retain the address currently in our system and any refund or correspondence will be sent to that address.

Part II, Explanation of Changes. Enter the type of qualifying income (see above) you are reporting and the total amount. See the sample Form 1040X.

Signature. Form 1040X is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Also, be sure to enter the date.

Additional changes on Form 1040X. You can include additional changes to your originally filed return on the “Stimulus Payment” Form 1040X. However, the only information that will be used to figure your stimulus payment amount is the information on your original return and the qualifying income you reported on this Form 1040X.

Reduced economic stimulus payment. If your original return qualified you for any stimulus payment, filing a Form 1040X will not qualify you for an increased payment or an additional payment. For example, you received a stimulus payment of \$100 based on your original 2007 return. You cannot amend that return to include additional qualifying income and increase the amount of your stimulus payment. However, you may be able to claim a credit on your 2008 return for the difference between the reduced stimulus payment you received and the maximum stimulus payment to which you are entitled.

When to file. File Form 1040X after April 14, 2008. Once submitted, allow 8–12 weeks processing time before making any inquiries regarding your economic stimulus payment.

Where to file. Mail your Form 1040X to the address shown below that applies to you.

IF you live in...	THEN use this address...
Alabama, Delaware, Florida, Georgia, North Carolina, Rhode Island, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Center Andover, MA 05501-0422
Arkansas, Connecticut, Illinois, Indiana, Michigan, Missouri, New Jersey, Ohio, Pennsylvania, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0422
Kentucky, Louisiana, Mississippi, Tennessee, Texas, APO, FPO	Department of the Treasury Internal Revenue Service Center Austin, TX 73301
A foreign country, or any other location not previously listed	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

See separate instructions.

This return is for calendar year , or fiscal year ended

Personal information section including name (John E. Michaels), spouse's name (Susan R.), address (1040 Main Street, Hometown, TX 77099), and social security numbers.

- A If the address shown above is different from that shown on your last return filed with the IRS, would you like us to change it in our records?
B Filing status. Be sure to complete this line. Note: You cannot change from joint to separate returns after the due date.

Table with 4 columns: Description, A. Original amount or as previously adjusted, B. Net change—amount of increase or (decrease)—explain in Part II, C. Correct amount. Rows include Income and Deductions, Tax Liability, Payments, and Refund or Amount You Owe.

Sign Here 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.

Signature lines for the taxpayer and spouse, including date fields.

Preparer's information section including signature, date, SSN or PTIN, and firm's name.

Part I Exemptions. See Form 1040 or 1040A instructions.
 Complete this part **only** if you are:
 • Increasing or decreasing the number of exemptions claimed on line 6d of the return you are amending, or
 • Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina.

		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 someone can claim you as a dependent, 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.	30																		
<table border="1" style="margin-left:auto; margin-right:auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align:left;">Tax year</th> <th style="text-align:left;">Exemption amount</th> <th style="text-align:left;">But see the instructions for line 4 on page 4 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2007</td> <td>\$3,400</td> <td>\$117,300</td> </tr> <tr> <td>2006</td> <td>3,300</td> <td>112,875</td> </tr> <tr> <td>2005</td> <td>3,200</td> <td>109,475</td> </tr> <tr> <td>2004</td> <td>3,100</td> <td>107,025</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 on page 4 if the amount on line 1 is over:	2007	\$3,400	\$117,300	2006	3,300	112,875	2005	3,200	109,475	2004	3,100	107,025				
Tax year	Exemption amount	But see the instructions for line 4 on page 4 if the amount on line 1 is over:																	
2007	\$3,400	\$117,300																	
2006	3,300	112,875																	
2005	3,200	109,475																	
2004	3,100	107,025																	
31 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 2 for 2005 or line 6 for 2006 (see instructions for line 4). Otherwise enter -0-	31																		
32 Add lines 30 and 31. Enter the result here and on line 4	32																		
33 Dependents (children and other) not claimed on original (or adjusted) return:				No. of children on 33 who: • lived with you . . . ▶ <input type="text"/> • did not live with you due to divorce or separation (see page 6) . . . ▶ <input type="text"/> Dependents on 33 not entered above ▶ <input type="text"/>															
(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 6)															
				<input type="checkbox"/>															
				<input type="checkbox"/>															
				<input type="checkbox"/>															
				<input type="checkbox"/>															
				<input type="checkbox"/>															
				<input type="checkbox"/>															

Part II Explanation of Changes
 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

Veterans disability benefit \$15,500

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