

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.	For the year Jan. 1-Dec. 31, 2009, or other tax year beginning _____, 2009, ending _____, 20	OMB No. 1545-0074	
	Your first name and initial MICHAEL	Last name SAMUALSON	Your social security number 400-00-1904
	If a joint return, spouse's first name and initial ELIZABETH	Last name SAMUALSON	Spouse's social security number 400-00-1973
	Home address (number and street). If you have a P.O. box, see page 14. 219 PASADENA AVE	Apt. no.	▲ You must enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. SACRAMENTO CA 95841		Checking a box below will not change your tax or refund.	

Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) **You** **Spouse**

Filing Status

1 Single **4** Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here.

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. **5** Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Check if qualifying child for child tax credit (see pg 17)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see page 17 and check here

d Total number of exemptions claimed **2**

Boxes checked on 6a and 6b: **2**

No. of children on 6c who:
 • lived with you _____
 • did not live with you due to divorce or separation (see page 18) _____
 Dependents on 6c not entered above _____
 Add numbers on lines above **2**

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 22. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	91,300
	8a Taxable interest. Attach Schedule B if required	8a	813
	b Tax-exempt interest. Do not include on line 8a	8b	
	9a Ordinary dividends. Attach Schedule B if required	9a	246
	b Qualified dividends (see page 22)	9b	
	10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
	11 Alimony received	11	
	12 Business income or (loss). Attach Schedule C or C-EZ	12	
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	
	14 Other gains or (losses). Attach Form 4797	14	
	15a IRA distributions	15a	
	b Taxable amount (see page 24)	15b	
	16a Pensions and annuities	16a	
	b Taxable amount (see page 25)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		
18 Farm income or (loss). Attach Schedule F	18		
19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)	19		
20a Social security benefits	20a		
b Taxable amount (see page 27)	20b		
21 Other income	21		
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	92,359	

Adjusted Gross Income	23 Educator expenses (see page 29)	23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25 Health savings account deduction. Attach Form 8889	25	
	26 Moving expenses. Attach Form 3903	26	7,300
	27 One-half of self-employment tax. Attach Schedule SE	27	
	28 Self-employed SEP, SIMPLE, and qualified plans	28	
	29 Self-employed health insurance deduction (see page 30)	29	
	30 Penalty on early withdrawal of savings	30	
	31a Alimony paid b Recipient's SSN	31a	
	32 IRA deduction (see page 31)	32	
	33 Student loan interest deduction (see page 34)	33	
	34 Tuition and fees deduction. Attach Form 8917	34	
35 Domestic production activities deduction. Attach Form 8903	35		
36 Add lines 23 through 31a and 32 through 35	36	7,300	
37 Subtract line 36 from line 22. This is your adjusted gross income	37	85,059	

Tax and Credits

Standard Deduction for—
• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.
• All others: Single or Married filing separately, \$5,700
Married filing jointly or Qualifying widow(er), \$11,400
Head of household, \$8,350

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-55 for tax and credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 56-60 for other taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 61-71 for payments.

Refund

Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74 for refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-76 for amount you owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? [] Yes. Complete the following. [X] No

Designee's name, Phone no., Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Joint return? See page 15. Keep a copy for your records.

Table for signatures and dates of taxpayer and spouse, including occupation and phone number.

Paid Preparer's Use Only

Table for paid preparer information including signature, date, firm name, address, and phone number.

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

▶ See separate instructions to find out if you are eligible to take the credits.
 ▶ Attach to Form 1040 or Form 1040A.

OMB No. 1545-0074

2009

Attachment
 Sequence No. **50**

Name(s) shown on return: MICHAEL & ELIZABETH SAMUALSON Your social security number: 400-00-1904

Caution: You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the same student for the same year.

Part I American Opportunity Credit

Use Part II if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in this part for all students.

Caution: You cannot take the American opportunity credit for more than 4 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) <u>First name</u> <u>Last name</u>	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0-.	(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).	
	<u>ELIZABETH SAMUALSON</u>	<u>400-00-1973</u>	<u>4,000</u>	<u>2,000</u>	<u>500</u>	<u>2,500</u>	
2	Tentative American opportunity credit. Add the amounts on line 1, column (f). Skip Part II if line 2 is more than zero. If you are taking the lifetime learning credit for a different student, go to Part III; otherwise, go to Part IV ▶					2	<u>2,500</u>

Part II Hope Credit

Use this part if you are claiming the Hope credit for a student attending school in a Midwestern disaster area and elect to waive the computation method in Part I for all students.

Caution: You cannot take the Hope credit for more than 2 tax years for the same student.

3	(a) Student's name (as shown on page 1 of your tax return) <u>First name</u> <u>Last name</u>	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,400* for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200**	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)	
4	Tentative Hope credit. Add the amounts on line 3, column (f). If you are taking the lifetime learning credit for another student, go to Part III; otherwise, go to Part V ▶					4	

* For each student who attended an eligible educational institution in a Midwestern disaster area, do not enter more than \$4,800.
 ** For each student who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of the amount in column (c) or \$2,400.

Part III Lifetime Learning Credit. Caution: You cannot take the American opportunity credit or the Hope credit and the lifetime learning credit for the same student in the same year.

5	(a) Student's name (as shown on page 1 of your tax return) <u>First name</u> <u>Last name</u>	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
6	Add the amounts on line 5, column (c), and enter the total		6
7a	Enter the smaller of line 6 or \$10,000		7a
b	For students who attended an eligible educational institution in a Midwestern disaster area, enter the smaller of \$10,000 or their qualified expenses included on line 6 (see special rules on page 3 of the instructions)		7b
c	Subtract line 7b from line 7a		7c
8a	Multiply line 7b by 40% (.40)		8a
b	Multiply line 7c by 20% (.20)		8b
c	Tentative lifetime learning credit. Add lines 8a and 8b. If you have an entry on line 2, go to Part IV; otherwise go to Part V		8c

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2	9	2,500
10	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	10	180,000
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22.	11	85,059
12	Subtract line 11 from line 10. If zero or less, stop ; you cannot take any education credit	12	94,941
13	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	13	20,000
14	If line 12 is: <ul style="list-style-type: none"> • Equal to or more than line 13, enter 1.000 on line 14. • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places) 	14	1.000
15	Multiply line 9 by line 14. Caution: If you were under age 24 at the end of the year and meet the conditions in the instructions, you cannot take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box <input type="checkbox"/>	15	2,500
16	Refundable American opportunity credit. Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below	16	1,000

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15	17	1,500
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25	18	
19	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	19	
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22.	20	
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24.	21	
22	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	22	
23	If line 21 is: <ul style="list-style-type: none"> • Equal to or more than line 22, enter the amount from line 18 on line 24 and to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places) 	23	
24	Multiply line 18 by line 23	24	
25	Add line 17 and line 24. If zero, stop ; you cannot take any nonrefundable education credit	25	1,500
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28	26	9,121
27	Enter the total, if any, of your credits from: <ul style="list-style-type: none"> • Form 1040, lines 47, 48, and the amount from Schedule R (Form 1040) entered on line 53 • Form 1040A, lines 29 and 30 	27	
28	Subtract line 27 from line 26. If zero or less, stop ; you cannot take any nonrefundable education credit	28	9,121
29	Nonrefundable education credits. Enter the smaller of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31.	29	1,500

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

Name(s) shown on return

MICHAEL & ELIZABETH SAMUALSON

Your social security number

400-00-1904

- Before you begin:**
- See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 - See **Members of the Armed Forces** in the instructions, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1	6,450
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2	850
3	Add lines 1 and 2	3	7,300
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4	
5	Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8. <input checked="" type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5	7,300

General Instructions

What's New

For 2009, the standard mileage rate for using your vehicle to move to a new home is 24 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Moving Expenses You Can Deduct

You can deduct the reasonable expenses of moving your household goods and personal effects and of traveling from your old home to your new home. Reasonable expenses can include the cost of lodging (but not meals) while traveling to your new home. You cannot deduct the cost of sightseeing trips.

Who Can Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.



Members of the Armed Forces may not have to meet the distance and time tests. See instructions.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.



To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records

1.	Number of miles from your old home to your new workplace	1.	<u>2,350</u> miles
2.	Number of miles from your old home to your old workplace	2.	<u>5</u> miles
3.	Subtract line 2 from line 1. If zero or less, enter -0-	3.	<u>2,345</u> miles
Is line 3 at least 50 miles?			
<input checked="" type="checkbox"/> Yes. You meet this test.			
<input type="checkbox"/> No. You do not meet this test. You cannot deduct your moving expenses. Do not complete Form 3903.			

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

**Making Work Pay and Government
Retiree Credits**

▶ **Attach to Form 1040A, 1040, or 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2009
Attachment
Sequence No. **166**

Name(s) shown on return

MICHAEL & ELIZABETH SAMUALSON

Your social security number

400-00-1904

1a Important: See the instructions if you can be claimed as someone else's dependent or are filing Form 1040NR.

Check the "No" box below and see the instructions if **(a)** you have a net loss from a business, **(b)** you received a taxable scholarship or fellowship grant not reported on a Form W-2, **(c)** your wages include pay for work performed while an inmate in a penal institution, **(d)** you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or **(e)** you are filing Form 2555 or 2555-EZ.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

Yes. Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.

No. Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on

line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4** 800

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5** 85,059

6 Enter \$75,000 (\$150,000 if married filing jointly) **6** 150,000

7 Is the amount on line 5 more than the amount on line 6?

No. Skip line 8. Enter the amount from line 4 on line 9 below.

Yes. Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9** 800

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

No. Enter -0- on line 10 and go to line 11.

Yes. Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) **10** 0

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

No. Enter -0- on line 11 and go to line 12.

Yes.

- If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
- If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10)

. **11**

12 Add lines 10 and 11 **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- **13** 800

14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60. **14** 800

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

▶ **Do not send to the IRS. This is not a tax return.**
▶ **Keep this form for your records. See instructions.**

2009

Declaration Control Number (DCN) ▶ **00-777777-019040**

Taxpayer's name MICHAEL SAMUALSON		Social security number 400-00-1904
Spouse's name ELIZABETH SAMUALSON		Spouse's social security number 400-00-1973

Part I	Tax Return Information - Tax Year Ending December 31, 2009 (Whole Dollars Only)	
1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	85,059
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	7,621
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	13,350
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	7,529
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize Drake Software to enter or generate my PIN 01904
ERO firm name Enter five numbers, but do not enter all zeros
as my signature on my tax year 2009 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

I authorize Drake Software to enter or generate my PIN 01973
ERO firm name Enter five numbers, but do not enter all zeros
as my signature on my tax year 2009 electronically filed income tax return.

I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 777777-44444
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ 12-04-2009

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS e-file.

MICHAEL & ELIZABETH SAMUALSON

Taxpayer Name

219 PASADENA AVE

Taxpayer Address (optional)

SACRAMENTO, CA 95841

1. Your federal income tax return for 2009 was filed electronically with the FRESNO Submission Processing Center. The electronic filing services were provided by Drake Software.
2. Your return was accepted on _____ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Declaration Control Number (DCN) assigned to your return is _____.
3. Your return was accepted on _____. Please allow 4-6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. Your refund or part of your refund may be offset due to a debt owed to the Internal Revenue Service, the Office of Child Support Enforcement, or other government agency.
5. Your electronic funds withdrawal payment was accepted.
6. Your electronic funds withdrawal payment was not accepted. You must pay the balance due by the prescribed due date. You may see your payment options in the "If You Owe Tax" section.
7. Your Form 4868, Application or Automatic Extension of Time to File U.S. individual Income Tax Return, was accepted on _____. The Declaration Control Number (DCN) assigned to your extension is _____.

PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS submission processing center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund" to view your refund status. Exception: If box 3 above is checked, please allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you don't receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.