

This return is for calendar year ▶ 2008, or fiscal year ended ▶ _____, _____.

Note. Allow 8-12 weeks to process Form 1040X.

Please print or type	Your first name _____ MI _____ Last name _____	Your social security number _____
	If a joint return, spouse's first name _____ MI _____ 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. _____	Phone number _____
	City, town or post office. If you have a foreign address, see instructions. _____ State _____ ZIP code _____	

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? Yes No

B 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 instructions.

Use Part II on page 2 to explain any changes		A Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part II	C Correct amount
Income and Deductions (see instructions)				
	1 Adjusted gross income (see instructions)	1 417,555.	-296,891.	120,664.
	2 Itemized deductions or standard deduction (see instructions)	2 33,448.	1,734.	35,182.
	3 Subtract line 2 from line 1.	3 384,107.	-298,625.	85,482.
	4 Exemptions. If changing, fill in Parts I and II on page 2 (see instructions)	4 4,666.	2,334.	7,000.
	5 Taxable income. Subtract line 4 from line 3.	5 379,441.	-300,959.	78,482.
Tax Liability	6 Tax (see instructions). Method used in column C. <u>QDCGTW</u>	6 62,227.	-57,002.	5,225.
	7 Credits (see instructions)	7 16,346.	-11,121.	5,225.
	8 Subtract line 7 from line 6. Enter the result but not less than zero	8 45,881.	-45,881.	
	9 Other taxes (see instructions)	9 -13,421.	13,421.	
	10 Total tax. Add lines 8 and 9.	10 32,460.	-32,460.	
Payments	11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. If changing, see instructions	11		
	12 Estimated tax payments, including amount applied from prior year's return	12 4,860.		4,860.
	13 Earned income credit (EIC)	13		
	14 Additional child tax credit from Form 8812	14		
	15 Credits: Recovery rebate; federal telephone excise tax; or from Forms 2439, 4136, 5405, 8885, or 8801 (refundable credit only)	15		
	16 Amount paid with request for extension of time to file (see instructions)	16		
	17 Amount of tax paid with original return plus additional tax paid after it was filed	17		27,600.
	18 Total payments. Add lines 11 through 17 in column C.	18		32,460.
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 instructions)	20		32,460.
	21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see instructions	21		
	22 If line 10, column C, is less than line 20, enter the difference	22		32,460.
	23 Amount of line 22 you want refunded to you	23		32,460.
	24 Amount of line 22 you want applied to your estimated tax	24		

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. 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
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Paid Preparer's Use Only

Preparer's signature ▶ <u>ROBERT M. FRUMKIN, CPA</u>	Date _____	Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN <u>P00214380</u>
Firm's name (or yours if self-employed), address, and ZIP code ▶ <u>ROBERT M. FRUMKIN CPA, INC.</u> <u>3868 CARSON STREET SUITE 329</u> <u>TORRANCE, CA 90503</u>	EIN <u>95-4872588</u>	Phone no. <u>310-792-2900</u>	

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 or for housing Midwestern displaced individuals.

	A Original number of exemptions reported or as previously adjusted	B Net change	C Correct number of exemptions															
25 Yourself and spouse	2		2															
Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself.																		
26 Your dependent children who lived with you	1		1															
27 Your dependent children who did not live with you due to divorce or separation																		
28 Other dependents																		
29 Total number of exemptions. Add lines 25 through 28	3		3															
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.																		
<table border="1"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2008</td> <td>\$3,500</td> <td>\$119,975</td> </tr> <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> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 if the amount on line 1 is over:	2008	\$3,500	\$119,975	2007	3,400	117,300	2006	3,300	112,875	2005	3,200	109,475	4,666.	2,334.	7,000.
Tax year	Exemption amount	But see the instructions for line 4 if the amount on line 1 is over:																
2008	\$3,500	\$119,975																
2007	3,400	117,300																
2006	3,300	112,875																
2005	3,200	109,475																
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. If you are claiming an exemption amount for housing Midwestern displaced individuals, enter the amount from the 2008 Form 8914, line 2 (See instructions for line 4). Otherwise enter -0-																		
32 Add lines 30 and 31. Enter the result here and on line 4.	4,666.	2,334.	7,000.															

33 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 type="checkbox"/> if qualifying child for child tax credit	Number of children on 33 who:
				<input type="checkbox"/>	• lived with you. <input type="checkbox"/>
				<input type="checkbox"/>	• did not live with you due to divorce or separation (see instructions) .. <input type="checkbox"/>
				<input type="checkbox"/>	Dependents on 33 not entered above <input type="checkbox"/>

Part II Explanation of Changes
 Enter the line number from page 1 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 the instructions. Also, check here

TAXPAYER IS APPLYING 2010 NET OPERATING LOSS OF \$296,891 AND 2010 ALTERNATIVE MINIMUM TAX NET OPERATING LOSS OF \$276,650 TO 2008 TAX YEAR. 2010 NET OPERATING LOSS AND 2010 ALTERNATIVE MINIMUM TAX NET OPERATING LOSS WORKSHEETS ATTACHED.

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.