

IRWIN FINANCIAL CORP  
Form 8-K/A  
May 12, 2009

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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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FORM 8-K/A

(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 11, 2009

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IRWIN FINANCIAL CORPORATION

(Exact name of registrant as specified in its charter)

INDIANA

0-6835

35-1286807

(State or other jurisdiction of  
incorporation)

(Commission File Number)

(I.R.S. Employer Identification  
No.)

500 Washington Street

Columbus, Indiana 47201

(Address of principal executive offices and Zip Code)

Registrant's telephone number, including area code: **(812) 376-1909**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o

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Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17CFR 240.13e-4(c))

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**ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.**

In the first quarter 2009 earnings release of Irwin Financial Corporation (the "Corporation") issued May 11, 2009 by PR Newswire, the two occurrences of the word "pre-tax" in the first paragraph were used to explain that the Corporation is recording no tax benefit from its operating losses, as a full valuation adjustment has been recorded against certain deferred tax assets. To clarify this, the Corporation is re-filing its release (attached as Exhibit 99.1 to this Report), having deleted the word "pre-tax" in the opening paragraph and explaining that the Corporation is not recording the potential benefits of losses for federal or state tax purposes in either the fourth quarter of 2008 or the first quarter of 2009.

**ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.**

**d.) Exhibits**

<u>Exhibit No.</u>	<u>Description</u>
99.1	Revised Press Release of Irwin Financial Corporation dated May 11, 2009 - First Quarter 2009 Results.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

IRWIN FINANCIAL CORPORATION

(Registrant)

By: /s/ Gregory F. Ehlinger

Date: May 12, 2009

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GREGORY F. EHLINGER  
*Chief Financial Officer*

**EXHIBIT INDEX**

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