UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

(Amendment No. 1)

FORM 8-K/A

CURRENT REPORT Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): July 29, 2011

FORMFACTOR, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware (State or Other Jurisdiction of Incorporation)

000-50307 (Commission File Number)

13-3711155 (IRS Employer Identification No.)

7005 Southfront Road
Livermore, CA
(Address of Principal Executive Offices)

94551

(Zip Code)

Registrant's telephone number, including area code: (925) 290-4000

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

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 (see General Instruction A.2. below):

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

Item 2.02. Results of Operations and Financial Condition.

On July 26, 2011, FormFactor, Inc. ("FormFactor") filed a Current Report on Form 8-K including a press release announcing its financial results for the second quarter ended June 25, 2011. This amendment is being filed to report that, subsequent to that filing, FormFactor determined to record an additional \$1.0 million charge to its operating expenses for potential exposure relating to an inquiry that was received on July 26, 2011 from a foreign jurisdiction tax authority regarding certain indirect tax matters. FormFactor plans to cooperate with the inquiry, which concerns its prior shipping processes for new product qualifications and for products for certain of its repair center activities. A copy of the revised financial statements for the second quarter ended June 25, 2011 reflecting the additional charge has been furnished as Exhibit 99.01 to this report and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit	
Number	Description
<u>.</u>	

99.01 Revised financial statements for the second quarter ended June 25, 2011.

The information in this report and the accompanying exhibit shall not be incorporated by reference into any filing of FormFactor with the Securities and Exchange Commission, whether made before or after the date hereof, regardless of any general incorporation language in such filing, unless expressly incorporated by specific reference in such filing. The information in this report, including the accompanying exhibit, shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section or Sections 11 and 12(a) (2) of the Securities Act of 1933, as amended.

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.

FORMFACTOR, INC.

Date: August 1, 2011 By: /s/ Stuart L. Merkadeau

Name: Stuart L. Merkadeau Title: Senior Vice President,

General Counsel and Secretary

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EXHIBIT INDEX

Exhibit Number Description

99.01 Revised financial statements for the second quarter ended June 25, 2011.

FORMFACTOR, INC.

CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (In thousands, except per share amounts) (Unaudited)

	Three Months Ended			Six Months Ended				
		June 25, 2011		June 26, 2010	_	June 25, 2011		June 26, 2010
Revenues	\$	46,558	\$	57,640	\$	86,987	\$	97,306
Cost of revenues	Ψ	36,668	Ψ	53,710	Ψ	73,027	Ψ	95,704
Gross profit		9,890		3,930		13,960		1,602
Operating expenses:								
Research and development		10,878		15,997		22,438		31,088
Selling, general and administrative		11,154		18,725		23,541		36,592
Restructuring charges, net		(1,099)		2,513		(60)		6,063
Impairment of long-lived assets		_		999		351		999
Total operating expenses		20,933		38,234		46,270		74,742
Operating loss		(11,043)		(34,304)		(32,310)		(73,140)
Interest income, net		369		722		793		1,497
Other income (expense), net		584		(82)		210		35
Loss before income taxes		(10,090)		(33,664)		(31,307)		(71,608)
Provision for (benefit from) income taxes		(2,412)		200		(2,205)		440
Net loss	\$	(7,678)	\$	(33,864)	\$	(29,102)	\$	(72,048)
27)								
Net loss per share:	ф	(0.45)	ф	(0.60)	ф	(0.55)	ф	(4.44)
Basic and Diluted	\$	(0.15)	\$	(0.68)	\$	(0.57)	\$	(1.44)
Weighted-average number of shares used in per share calculations:								
Basic and Diluted		50,733		50,084	_	50,705	_	49,989
Reconciliation of Non-GAAP Net loss:								
		Three Mor	ree Months Ended			Six Months Ended		ad
		June 25, 2011	itiis Eii	June 26, 2010		June 25, 2011	is Liiu	June 26, 2010
GAAP Net loss	\$	(7,678)	\$	(33,864)	\$	(29,102)	\$	(72,048)
Stock-based compensation, net of related income-tax impact *		2,353		3,894		6,322		9,152
Restructuring charges, net of related income-tax impact *		(1,099)		2,513		(60)		6,063
Income tax valuation allowance release		(2,450)		_		(2,450)		
Impairment of long-lived assets, net of related income-tax								
impact *		_		999		351		999
Non-GAAP Net loss	\$	(8,874)	\$	(26,458)	\$	(24,939)	\$	(55,834)
Non-GAAP Net loss per share:								
Basic and Diluted	\$	(0.17)	\$	(0.53)	\$	(0.49)	\$	(1.12)
Weighted-average number of shares used in per share								
calculations: Basic and Diluted		E0 722		E0 00 <i>4</i>		E0 70F		40.000
Dasic diia Diiaisa		50,733		50,084		50,705		49,989

^{*} There was no related income tax impact to stock-based compensation, restructuring and impairment charges in fiscal 2011 and fiscal 2010 as a result of the valuation allowance recorded after the second quarter of fiscal 2009.

FORMFACTOR, INC. CONDENSED CONSOLIDATED BALANCE SHEETS (In thousands) (Unaudited)

	June 25, 2011			December 25, 2010	
ASSETS					
Current assets:					
Cash and cash equivalents	\$	130,085	\$	121,207	
Marketable securities		194,142		226,028	

Restricted cash	383	383
Accounts receivable, net	28,017	28,598
Inventories	21,799	25,003
Deferred tax assets	297	329
Prepaid expenses and other current assets	9,022	14,743
Total current assets	383,745	416,291
Restricted cash	297	297
Property and equipment, net	35,078	37,311
Deferred tax assets	7,364	5,445
Other assets	5,110	6,710
Total assets	\$ 431,594	\$ 466,054
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	\$ 16,023	\$ 14,948
Accrued liabilities	15,176	24,045
Income taxes payable	382	1,894
Deferred revenue	4,409	4,637
Total current liabilities	35,990	45,524
Long-term income taxes payable	4,209	4,248
Deferred rent and other liabilities	4,101	5,081
Total liabilities	44,300	54,853
Stockholders' equity:		
Common stock and capital in excess of par value	655,726	651,315
Accumulated other comprehensive income	2,811	2,027
Accumulated deficit	(271,243)	(242,141)
Total stockholders' equity	387,294	411,201
Total liabilities and stockholders' equity	\$ 431,594	\$ 466,054
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