

**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):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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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
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.

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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	<u>\$ 431,594</u>	<u>\$ 466,054</u>

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	<u>\$ 431,594</u>	<u>\$ 466,054</u>