IRS Offers Tips on How to Amend Your Tax Return

If you discover an error after you file your tax return, you can correct it by amending your return.

Here are 10 tips from the Internal Revenue Service about amending your federal tax return:

- 1. When to amend a return: You should file an amended return if you need to correct your filing status, number of dependents, total income, tax deductions or tax credits. The instructions for Form 1040X, Amended U.S. Individual Income Tax Return, list additional reasons to amend a return.
- 2. When NOT to amend a return: In some cases, you don't need to amend your tax return. For example, the IRS usually corrects math errors when processing your original return. If you did not include a required form or schedule, the IRS will send you a request for whatever is missing.
- 3. **Form to use:** Use Form 1040X to amend a previously filed Form 1040, 1040A, 1040EZ, 1040NR or 1040NR-EZ. Make sure you check the box to show the tax year that you are amending on the Form 1040X. You cannot e-file an amended return. You must file an amended tax return on paper.
- 4. **Multiple amended returns:** If you're filing an amended return for more than one year, prepare a separate 1040X for each return. Mail them in separate envelopes to the appropriate IRS processing center. (See "Where to File" in the instructions for Form 1040X.)
- 5. Form 1040X: Form 1040X has three columns. Column A shows figures from the original return. Column B shows the changes you are making. Column C shows the corrected figures. There is also an area on the back of the form where you should explain the specific changes and the reasons for the changes.
- 6. **Other forms or schedules:** If the changes involve other tax schedules or forms, attach them to the Form 1040X. Failure to do this will cause a delay in processing.
- 7. Amending to claim an additional refund: If you're expecting a refund from your original tax return, don't file your amended return until after you have received that refund. You may cash the refund check from your original return. The IRS will send you any additional refund you are owed.
- 8. Amending to pay additional tax: If you're filing an amended tax return because you owe additional tax, you should file Form 1040X and pay the tax as soon as possible to limit any interest and penalty charges.
- 9. When to file: To claim a refund, you generally must file Form 1040X within three years from the date you filed your original tax return or within two years from the date you paid the tax, whichever is later.
- 10. **Processing time:** Normal processing time for amended returns is 8 to 12 weeks.

Visit IRS.gov to get Form 1040X or call 800-TAX-FORM (800-829-3676.