

Ten Facts from the IRS about Amending Your Tax Return

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If you discover an error after you file your tax return, you can correct it by amending your return. Here are ten facts from the Internal Revenue Service about amending your federal tax return:

1. **When to amend a return** You should file an amended return if your filing status, your dependents, your total income or your deductions or credits were reported incorrectly.
2. **When NOT to amend a return** In some cases, you do not need to amend your tax return. The IRS usually corrects math errors or requests missing forms – such as W-2s or schedules – when processing an original return. In these instances, do not amend your return.
3. **Form to use** Use Form 1040X, Amended U.S. Individual Income Tax Return, to amend a previously filed Form 1040, 1040A or 1040EZ. Make sure you check the box for the year of the return you are amending on the Form 1040X. Amended tax returns cannot be filed electronically.
4. **Multiple amended returns** If you are amending more than one year's tax return, prepare a 1040X for each return and mail them in separate envelopes to the appropriate IRS processing center.
5. **Form 1040X** The Form 1040X has three columns. Column A shows original figures from the original return (if however, the return was previously amended or adjusted by IRS, use the adjusted figures). Column C shows the corrected figures. The difference between Column A and C is shown in Column B. There is an area on the back of the form to explain the specific changes and the reason for the change.
6. **Other forms or schedules** If the changes involve other schedules or forms, attach them to the Form 1040X.
7. **Additional refund** If you are filing to claim an additional refund, wait until you have received your original refund before filing Form 1040X. You may cash that check while waiting for any additional refund.
8. **Additional tax** If you owe additional tax, you should file Form 1040X and pay the tax as soon as possible to limit interest and penalty charges.
9. **When to file** Generally, to claim a refund, you must file Form 1040X within three years from the date you filed your original 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.

Form 1040X and instructions are available at www.irs.gov or by calling 800-TAX-FORM (800-829-3676)