

Topic Number 308 - Amended Returns

If you discover an error after filing your return, you may need to [amend](#) your return. The IRS may correct mathematical or clerical errors on a return and may accept returns without certain required forms or schedules. In these instances, there's no need to amend your return. However, do file an amended return if there's a change in your filing status, income, deductions, or credits. Use [Form 1040X.pdf](#), *Amended U.S. Individual Income Tax Return*, to correct a previously filed [Form 1040.pdf](#), [Form 1040A.pdf](#), [Form 1040EZ.pdf](#), [Form 1040NR.pdf](#), [Form 1040NR-EZ.pdf](#), or to change amounts previously adjusted by the IRS. You can also use Form 1040X to make a claim for a carryback due to a loss or unused credit; however, you may also be able to use [Form 1045.pdf](#), *Application for Tentative Refund*, instead of Form 1040X. Also, if the [Form 8938.pdf](#), *Statement of Specified Foreign Financial Assets*, applies to you, file it with an annual return or an amended return. See the [Form 8938 Instructions](#) for more information.

Balance Due

If you owe additional tax for a tax year for which the due date for filing hasn't passed, you can avoid penalties and interest if you file Form 1040X and pay the tax by the filing due date for that year (without regard to any extension of time to file). If the filing due date falls on a Saturday, Sunday, or legal holiday, filing the form and paying the tax is timely if filed or paid the next business day. If you file after the unextended due date, don't include any interest or penalties on Form 1040X; they will be adjusted accordingly.

When to File

Generally, to claim a refund, you must file Form 1040X within 3 years after the date you filed your original return or within 2 years after the date you paid the tax, whichever is later. Returns filed before the due date (without regard to extensions) are considered filed on the due date, and withholding is deemed to be tax paid on the due date. Special rules apply for refund claims relating to net operating losses, foreign tax credits, bad debts, and other issues. For more information, refer to the [Form 1040X Instructions](#).

Where to File

You can't file an amended tax return electronically under the [e-file](#) system. See *Where To File* in the [Form 1040X Instructions](#) for the address to mail your amended return.

Form 1040X Preparation

File a separate Form 1040X for each tax year you're amending. Mail each form in a separate envelope. Be sure to enter the year of the return you're amending at the top of Form 1040X. The form has three columns:

- **Column A** shows original figures (the original return) or adjusted figures (prior amendments or exam changes).
- **Column C** shows the corrected figures (what they should be).
- **Column B** is the difference between Columns A and C. There's an area on the back of the form to explain the specific changes you're making and the reason for each change.

Attach copies of any forms or schedules affected by the change, including any Form(s) W-2 received after the original filing. You should also attach Form(s) W-2G and 1099 that support changes made on the return if there was income tax withheld. See the [Form 1040X Instructions](#) for complete instructions.

Amended Return Status

You can check the status of your [Form 1040X.pdf](#) using the [Where's My Amended Return?](#) (WMAR) online tool or the toll-free telephone number 866-464-2050 three weeks after you file your amended return. Both tools are available in English and Spanish and track the status of amended returns for the current year and up to three prior years.

You must enter your taxpayer identification number (usually your social security number), date of birth, and ZIP code in either tool to prove your identity. Once you authenticate, the web tool shows an illustrated graphic to visually communicate the status of your amended return within the processing stages: *Received, Adjusted, or Completed*. As a reminder, amended returns take up to 16 weeks to process and up to three weeks from the date of mailing to show up in our system. Before that time, there's no need to call the IRS unless the tool specifically tells you to do so.

State Tax Returns

A change made on your federal return may affect your state tax liability. For information on how to correct your state tax return, contact your [state tax agency](#).

Additional Information

For more information, refer to the [Form 1040X Instructions](#) and *What If I Made a Mistake?* in Chapter 1 of [Publication 17.pdf](#), *Your Federal Income Tax for Individuals*.