

# Amended Individual Income Tax Returns, Tax Year 2013 to Tax Year 2020



Taxpayers file amended returns to make changes to previously filed returns. They use Form 1040-X, Amended U.S. Individual Income Tax Return, to fix errors they find on their returns, change amounts previously adjusted by the IRS, claim a carryback due to a loss or unused credit, or make certain elections after the relevant deadline.

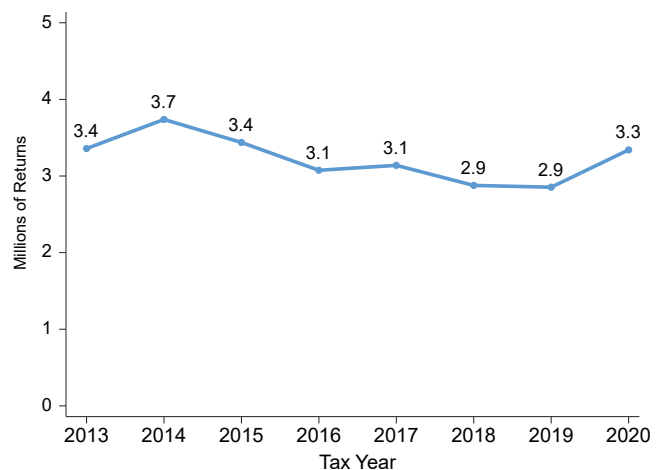
Generally, Statistics of Income (SOI) estimates are based on initial tax returns and do not include amended returns due to timing and processing constraints. This study provides statistics on the number of amended returns filed for Tax Years (TY) 2013 to 2020 and reports the effect of amended returns on tax revenues.

The data for this report came from population tax data held at the Internal Revenue Service (IRS). The data were compiled from individual return filings, individual amended return filings, records of changes to tax assessments, and demographic information on filers.

## Highlights of the Data:

- From TY 2013 to TY 2020, on average, 3.2 million tax units filed an amended return for a given tax year. This number represents about 2% of individual income tax return filers.
- Married households filing jointly, tax units with a primary filer between the ages of 35 to 64, and tax units with adjusted gross income (AGI) over \$100,000 have a higher propensity to file an amended return. Tax units filing with Schedules A, C, D, or E are also more likely to amend their return when they are compared to tax units that do not file these schedules.
- On average, amended returns decreased total tax liability by \$2.1 billion each tax year between TY 2013 and TY 2020. This amount represents about 2 to 3% of total tax liability among amended return filers but only about 0.14% of total tax liability among all individual income tax return filers.
- Although amended returns overall decrease total tax liability, many tax units experience an increase or no change in tax liability following the filing of an amended return. In TY 2020, among tax units whose total tax liability increased after amending their return, the average increase in total tax liability was approximately \$4,500. The average decrease in total tax liability for tax units that experienced a decrease was approximately \$5,500.

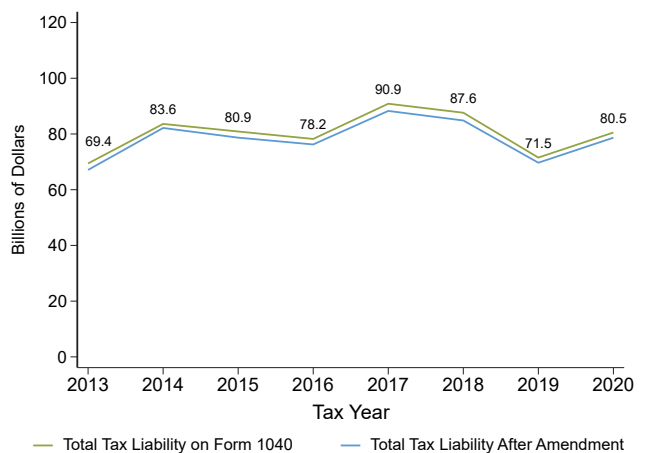
## Number of Tax Units Filing a Form 1040-X Return



Source: IRS, Statistics of Income Division, August 2025.

Notes: Figure shows the number of tax units filing amended individual income tax returns by tax year. Only amended returns filed within four calendar years of the focal tax year are included.

## Total Tax Liability of Amended Return Filers



Source: IRS, Statistics of Income Division, August 2025.

Notes: Figure shows the total tax liability on the original individual income tax return (green) and the total tax liability after tax changes related to amended returns (blue) for tax units that filed an amended individual income tax return. Only returns filed within four calendar years of the focal tax year are included.



Individual Tax Statistics

