

Sample article for organizations to use to reach customers and/or taxpayers

Customize and provide the following article to inform taxpayers on amending returns.

It may not be too late if you've made a mistake

Have you filed your tax return and suddenly realized you made a mistake? Or, maybe you realized that you were eligible for a credit that you didn't take on last year's tax return. Well, you may be able to amend your tax return which could result in a refund. If you are within three years from the date you filed your original return, you can amend your taxes by filing Form 1040X.

Here are 10 facts about amending your federal tax return:

- **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.
- **When NOT to amend a return:** The IRS usually corrects math errors or requests missing forms — such as Forms W-2 or schedules — when processing an original return. In these instances, do not amend your return.
- **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.**
- **Multiple amended returns:** If you are amending more than one year's tax return, prepare a Form 1040X for each return and mail them in separate envelopes to the appropriate IRS processing center.
- **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.
 - Column B shows the difference between Columns A and C.

There is an area on the back of the form to explain the specific changes and the reason for the change.
- **Other forms or schedules:** If the changes involve other schedules or forms, attach them to the Form 1040X.
- **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.

- **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.
- **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.
- **Processing time:** Normal processing time for amended returns is 8 to 12 weeks.

Go online at IRS.gov for more information, instructions and forms. You can also click [here](#) to [view](#) the IRS YouTube video on amending your tax return at <http://www.youtube.com/user/irsvideos>.