



# IRS Summertime Tax Tip 2015-26: Top 10 Tax Tips about Filing an Amended Tax Return

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IRS Tax Tips

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### Top 10 Tax Tips about Filing an Amended Tax Return

We all make mistakes so don't panic if you made one on your tax return. You can file an amended return if you need to fix an error. You can also amend your tax return if you forgot to claim a tax credit or deduction. Here are ten tips from the IRS if you need to amend your federal tax return.

**1. When to amend.** You should amend your tax return if you need to correct your filing status, the number of dependents you claimed, or your total income. You should also amend your return to claim tax deductions or tax credits that you did not claim when you filed your original return. The instructions for [Form 1040X](#), Amended U.S. Individual Income Tax Return, list more reasons to amend a return.

**Note:** If, as allowed by recent legislation, you plan to amend your tax year 2014 return to retroactively claim the Health Coverage Tax Credit, see [IRS.Gov/HCTC](http://IRS.Gov/HCTC) first for more information.

**2. When NOT to amend.** In some cases, you don't need

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to amend your tax return. The IRS usually corrects math errors when processing your original return. If you didn't include a required form or schedule, the IRS will send you a notice via U.S. mail about the missing item.

**3. Form 1040X.** Use [Form 1040X](#) to amend a federal income tax return that you filed before. Make sure you check the box at the top of the form that shows which year you are amending. Since you can't e-file an amended return, you'll need to file your Form 1040X on paper and mail it to the IRS.

**Form 1040X has three columns.** Column A shows amounts from the original return. Column B shows the net increase or decrease for the amounts you are changing. Column C shows the corrected amounts. You should explain what you are changing and the reasons why on the back of the form.

**4. More than one year.** If you file an amended return for more than one year, use a separate 1040X for each tax year. Mail them in separate envelopes to the IRS. See "Where to File" in the [instructions](#) for Form 1040X for the address you should use.

**5. Other forms or schedules.** If your changes have to do with other tax forms or schedules, make sure you attach them to Form 1040X when you file the form. If you don't, this will cause a delay in processing.

**6. Amending to claim an additional refund.** If you are waiting for a refund from your original tax return, don't file your amended return until after you receive the refund. You may cash the refund check from your original return. Amended returns take up to 16 weeks to process. You will receive any additional refund you are owed.

**7. Amending to pay additional tax.** If you're filing an amended tax return because you owe more tax, you should file Form 1040X and pay the tax as soon as possible. This will limit interest and penalty charges.

**8. Corrected Forms 1095-A.** If you or anyone on your return enrolled in qualifying health care coverage through the Health Insurance Marketplace, you should have received a Form 1095-A, Health Insurance Marketplace Statement. You may have also received a corrected Form 1095-A. If you filed your tax return based on the original Form 1095-A, you do not need to file an amended return based on a [corrected Form 1095-A](#). This is true even if you would owe additional taxes

based on the new information. However, you may choose to file an amended return.

In some cases, the information on the new Form 1095-A may lower the amount of taxes you owe or increase your refund. You may also want to file an amended return if:

- You filed and incorrectly claimed a premium tax credit, or
- You filed an income tax return and failed to file [Form 8962](#), Premium Tax Credit, to reconcile your advance payments of the premium tax credit.

Before amending your return, if you received a letter regarding your premium tax credit or Form 8962 you should follow the instructions in the letter.

**9. When to file.** To claim a refund file Form 1040X no more than three years from the date you filed your original tax return. You can also file it no more than two years from the date you paid the tax, if that date is later than the three-year rule.

**10. Track your return.** You can track the status of your amended tax return three weeks after you file with “[Where’s My Amended Return?](#)” This tool is available on IRS.gov or by phone at 866-464-2050.

You can get Form 1040X on [IRS.gov/forms](#) at any time.

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These are your [Taxpayer Bill of Rights](#). Explore your rights and our obligations to protect them on IRS.gov.

#### **Additional IRS Resources:**

- [Tax Topic 308](#) – Amended Returns
- [Amended Tax Returns](#) – Frequently Asked Questions

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