

Do you need to Amend your Return?

You've discovered an error or determined that you are entitled to a previously unclaimed credit or deduction, after your tax return has been filed. Do you 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.

However, you should file an amended return if any of the following were reported incorrectly:

- Your filing status
- Your dependents
- Your total income
- Your deductions or credits

You may also elect to amend your 2008 return if you are eligible to claim the new first-time homebuyer credit of up to \$8,000 for a qualified 2009 home purchase. The amended tax return will allow you to claim the homebuyer credit on your 2008 return without waiting until next year to claim it on the 2009 return.

Use Form 1040X, Amended U.S. Individual Income Tax Return, to correct a previously filed Form 1040, 1040A or 1040EZ submitted electronically or by mail. Be sure to enter the year of the return you are amending at the top of Form 1040X. If you are amending more than one tax return, prepare a 1040X for each return and mail them in separate envelopes to the IRS processing center for the area in which you live. The 1040X instructions list the addresses for the centers.

The Form 1040X has three columns. Column A is used to show original or adjusted figures from the original return. Column C is used to show the corrected figures. The difference between the figures in Columns A and C is shown in Column B. There is an area on the back of the form where you explain the specific changes being made to the return and the reason for each change.

If the changes involve other schedules or forms, attach them to the Form 1040X. For example, if you are filing a 1040X because you have a qualifying child and now want to claim the Earned Income Credit, you must attach a Schedule EIC to show the qualifying person's name, year of birth and Social Security number.

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. If you owe additional tax for 2008, you should file Form 1040X and pay the tax as soon as possible to limit interest and penalty charges. Interest is charged on any tax not paid by the due date of the original return, without regard to extensions.

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.

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

Link:

- [Form 1040X](#), Amended U.S. Individual Income Tax Return