

Amended Returns

If you find an error after your return has been mailed, you *may* need to amend (change) your return. The IRS will fix errors in math on a return and may accept returns with certain forms or schedules left out. In these situations, do *not* amend your return!

However, *do* file an amended return if any of the following were reported incorrectly:

- your filing status
- your total income
- your deductions or credits

Use Form 1040X (<http://www.irs.gov/pub/irs-pdf/f1040x.pdf>), *Amended U.S. Individual Income Tax Return*, to correct a previously filed Form 1040 (<http://www.irs.gov/pub/irs-pdf/f1040.pdf>), Form 1040-A (<http://www.irs.gov/pub/irs-pdf/f1040sab.pdf>), or Form 1040-EZ (<http://www.irs.gov/pub/irs-pdf/f1040ez.pdf>). If you are filing to claim more of a refund, wait until you get your original refund (you may cash that check).

Be sure to enter the year of the return you are amending at the top of Form 1040X. The form has three columns. Column A is used to show numbers from your original tax return. Column C is used to show the correct numbers. The difference between the numbers in Columns A and C is shown in Column B. There is space on the back of the form for you to explain the changes being made on the return and the reason for each change. If the changes involve another schedule or form, attach it to the 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 Form 1040 (Schedule EIC) (<http://www.irs.gov/pub/irs-pdf/f1040sei.pdf>) to show the qualifying child's name, year of birth, and social security number.

Generally, to claim a refund, Form 1040X must be received within 3 years from the date you filed your original return or within 2 years from the date you paid the tax, whichever is later.

If you are filing more than one amended return, be sure to mail each in a separate envelope to the service center for the area where you live. The 1040X Instructions (<http://www.irs.gov/pub/irs-pdf/i1040x.pdf>) list the addresses for the service centers.

Please Note: Your state tax responsibilities may be affected by a change made on your federal return. For information on how to correct your state tax return, contact the Indiana Department of Revenue at (317) 232-2240.