Form 1040-X document pack: original, changes, refund

Fill in the tax year being amended at the top. Send the original filing first, then the documents that change it.

Client or engagement

The original filing

- [ ] Original Form 1040 as filed, with every schedule and form
  The copy accepted by the IRS, not a later draft
- [ ] IRS account transcript for the year
  Shows any change the IRS already made
- [ ] Any IRS notice received for that year
  Answer it instead of amending if it already fixes the error
- [ ] State return as filed
  A federal change can change the state tax; it is amended separately

What changed

- [ ] Form W-2c and the original Form W-2
  Corrected wages or withholding from the employer
- [ ] Corrected Form 1099-INT, 1099-DIV or 1099-B
  Marked "corrected" by the payer or broker
- [ ] Late or revised Schedule K-1
  From the partnership, S corporation or trust
- [ ] Form 1099-NEC or 1099-MISC not reported
  Every payer for the year
- [ ] Form 1098 or Form 1098-T missed at filing
  With proof of the amounts actually paid
- [ ] Proof for a new deduction or credit
  Receipts, donation letters, childcare invoices
- [ ] Proof of a dependent or filing status change
  Birth certificate, divorce decree, custody papers

Refund, payment and signature

- [ ] Voided check or account and routing numbers
  For a direct deposit refund on an e-filed 1040-X
- [ ] Payment source if more tax is due
  Pay by the April due date to limit interest
- [ ] Form 8888, if the refund is split between accounts
  Only for a direct deposit refund on an e-filed 1040-X

- [ ] How the original was filed, and its tax year
  Tax year 2021 or earlier, or a paper original filed this year, means a paper 1040-X
- [ ] Signed Form 8879
  Only when your preparer e-files the amendment