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Will I Get Audited If I File an Amended Return?

Many taxpayers wonder whether filing an [amended return](#) (Form 1040X, *Amended U.S. Individual Income Tax Return*) is sort of like admitting to the IRS that you didn't do it right the first time – and inviting the IRS to look closer.

IRS data isn't clear on whether filing a Form 1040X will increase the chances of an audit. But, one thing is clear: Unlike an original Form 1040 – 90% of which are e-filed – amended returns are processed by an actual person at the IRS. That means the IRS doesn't automatically accept amended returns.

However, the IRS won't open an [audit](#) (or, "examination") simply because you file an amended return. Here's what you should know about filing a Form 1040X.

An IRS employee will review your return for accuracy and “reasonableness”

Because you can't e-file amended returns, an IRS employee will have to process and accept the return.

If you accurately completed the return, you shouldn't have a problem, even if the IRS asks some questions. Know that the IRS can ask questions, so having supporting documentation is critical.

Form 1040X can be harder to prepare

That's because it requires you to list all the changes that have been made to the return, including any changes that the IRS may have made when it processed the original return, or through an audit, [adjustment](#), or notice.

Basically, you must properly report three items:

- The original return – including any changes (column A of the 1040X)
- The changes with an explanation (column B, with the explanation in Part III)
- What the return would look like based on all the changes (column C)

Use Part III on the back to explain any changes		A. Original amount or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
Income and Deductions				
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1		
2	Itemized deductions or standard deduction	2		
3	Subtract line 2 from line 1	3		
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29	4		
5	Taxable income. Subtract line 4 from line 3	5		
Tax Liability				
6	Tax. Enter method(s) used to figure tax (see instructions):	6		
7	Credits. If a general business credit carryback is included, check here <input type="checkbox"/>	7		
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	8		
9	Health care: individual responsibility (see instructions)	9		
10	Other taxes	10		
11	Total tax. Add lines 8, 9, and 10	11		
Payments				
12	Federal income tax withheld and excess social security and tier 1 RRTA			

For many people, completing the original return was difficult enough.

That’s why many people use a tax pro to file amended returns, even if they normally prepare their own returns.

Attach *specific* documents to prevent an audit

Many people wonder whether they should attach their supporting documents to an amended return. It depends. Full disclosure is always good to avoid [IRS penalties](#) in an audit. But the IRS doesn’t always need everything. You should only attach documents that clearly support the change you’re making to the return. For example, if you just found a charitable contribution statement, you may want to attach it to your amended return to provide a pre-emptive answer to the IRS. Doing so could help prevent an audit.

It usually takes the IRS eight to 12 weeks to process a Form 1040X

Don’t worry if it takes a while for the IRS to accept your amended return. In general, it takes the IRS eight to 12 weeks to process an amended return, but it can take up to 16 weeks depending on the IRS backlog of amended returns. (The IRS gets about 4 million 1040Xs each year.) The IRS offers a tool to track the status of your amended return: [Where’s My Amended Return?](#)

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