



How To Help A Worker Who Filed A Tax Return But Didn't Claim The EIC or CTC

Tax returns can be amended to claim the EIC and CTC for up to three previous years

- Obtain IRS Form 1040X, "Amended U.S. Individual Income Tax Return," and the 1040X Instructions. If the taxpayer is raising a qualifying child, also obtain the Schedule EIC for the tax year in which the EIC was not claimed (2002 was the first year the CTC refund was available; obtain Form 8812 for the year in which the CTC is to be claimed). *Prior-year tax forms and instructions are available free from the IRS by calling 1-800-TAX-FORM. Forms for prior years and the current year are on the IRS website at: www.irs.gov/formspubs.*

- Form 1040X is used to show any change the taxpayer wants to make to a previous tax return. Completing this form is not difficult, but some taxpayers may need assistance understanding the instructions. *Call the IRS at 1-800-829-1040 for assistance or to find the location of a nearby IRS office with a walk-in service center.*

- Calculate the EIC amount using the taxpayer's tax return and IRS instructions for the year in question. Put this EIC amount on the Earned Income Credit line of Form 1040X. Complete the Schedule EIC if a qualifying child is claimed. Follow the instructions for Form 1040X to complete the form.

- To figure the CTC refund, use the taxpayer's tax return and the IRS instructions and worksheets for the CTC and Additional Child Tax Credit. Complete Form 8812 and put the amount from line 13 on the Additional Child Tax Credit line of Form 1040X. Follow the instructions for Form 1040X to complete the form.

- To file the amended return, attach the completed Schedule EIC and/or Form 8812 if claiming a child. Mail the amended return to the IRS Service Center listed in the 1040X Instructions.

- Generally, Form 1040X can be filed within three years of the date the tax return was previously filed. There is no charge or penalty for filing an amended return.

- A recently-filed tax return should not be amended with Form 1040X until after it has been processed by the IRS — about six weeks for a return that was originally sent by mail and two weeks for a return sent electronically.

What if the taxpayer no longer has a copy of the previous tax return?

- Obtain IRS Form 4506-T, "Request for Transcript of Tax Return." There is no charge for a transcript. (A photocopy of the actual tax return will cost \$39, and is requested with Form 4506, "Request for Copy of Tax Return," but a photocopy is not required to amend a return.)

- The request for a transcript should not be made until six weeks after the initial tax return was filed. It should take 10 work days to receive the transcript from the IRS.

- The tax return transcript contains the information necessary to complete Form 1040X. It can be requested for returns filed in the current calendar year and two preceding calendar years.