

Amendments: When are they E-filed and when are they Paper?

Use this chart to determine if an Amendment can be e-filed or must be submitted as a Paper return:

If...	And...	Amendment is...
Amendment is for 2021 or later	Original return was E-filed (at FC or other)	E-FILE
	Original return was Paper	PAPER
Amendment is for 2020 or earlier		PAPER
Amendment is for any year and the filing status on the amendment is different from the original return		PAPER
Amendment is for a 1040-NR		PAPER
Amendment is a 2019 EIP Amendment for a taxpayer who used the IRS Non-Filer Portal during 2020*		PAPER
An IRS letter indicates the Amendment must be mailed with supporting documents		PAPER
Amendment is for a State return		PAPER or E-FILE†

*See the **Amendment FAQ** document for information about the special handling required of these so-called EIP Amendments.

† Determined on a state-by-state basis in consultation with the Drop-Off program.