

## 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 2019 or later	Original return was E-filed (at FC or other)	<b>E-FILE</b>
	Original return was Paper	<b>PAPER</b>
Amendment is for 2018 or earlier		<b>PAPER</b>
Amendment is for any year and the filing status on the amendment is different from the original return	The filing status change is within IRS guidelines and FC policy. (See <a href="#">Policy &amp; Preparation: Amending to Revise Filing Status.</a> )	<b>EFILE</b>
Amendment is for a 1040-NR		<b>PAPER</b>
Amendment is a 2019 EIP Amendment for a taxpayer who used the IRS Non-Filer Portal during 2020*		<b>PAPER</b>
An IRS letter indicates the Amendment must be submitted with supporting documents		<b>PAPER</b>
Amendment is for a State return		<b>PAPER or E-FILE†</b>

\*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.