



GLO Report – April 2023

Internal Revenue Service

Mistakes happen: Here's when to file an amended return

Even after making every effort to file a complete and accurate tax return, mistakes can happen. When a taxpayer realizes that the tax return they filed has a math error, missing income or other mistake, they may wonder if they need to correct it by filing an amended return.

The Interactive Tax Assistant can help taxpayers decide if they need to file an amended return

Taxpayers can use the [Should I File an Amended Return?](#) tool in the Interactive Tax Assistant on IRS.gov to help decide if they should correct an error or make other changes to the tax return they already filed.

Math errors and missing schedules don't usually require an amended return

Taxpayers usually do not need to file an amended return to fix a math error or if they forgot to attach a form or schedule. The IRS will correct the math error while processing the tax return and notify the taxpayer by mail. The agency will send a letter requesting any missing forms or schedules.

Here's when a taxpayer does need to file an amended return

A taxpayer **will** need to file an amended return if there's a change to their:

- Filing status
- Income
- Deductions
- Credits
- Tax liability

How to file an amended tax return

Taxpayers should use [Form 1040-X, Amended U.S. Individual Income Tax Return](#), to correct a previously filed Form 1040-series return or to change amounts previously adjusted by the IRS. Taxpayers can file Form 1040-X electronically for their 2020, 2021 or 2022 Forms 1040 or 1040-SR. Additionally, they can electronically amend Form 1040-NR and Form 1040-SS/PR for tax year 2021 and 2022. Taxpayers who file their amended return electronically may choose to receive any refund by direct deposit to their bank account. This option is not available for those who file on paper.

[Form 1040-X, Amended U.S. Individual Income Tax Return, Frequently Asked Questions](#) has more information.

Checking the status of an amended return

Taxpayers can check the status of their Form 1040-X using the [Where's My Amended Return?](#) online tool or by calling [866-464-2050](tel:866-464-2050) three weeks after filing. Both tools are available in English and Spanish and track the status of amended returns for the current year and up to three prior years. When using either tool, taxpayers will need to enter their taxpayer identification number, such as a Social Security number, along with their date of birth and ZIP code to prove their identity. Once authenticated, they can view the status of their amended return across three processing stages: received, adjusted and completed.

Taxpayers expecting a refund should not file an amended return before their original return has processed

The IRS issues most refunds in fewer than 21 days for taxpayers who filed electronically and chose direct deposit. Some returns have errors or need more review and may take longer to process.

Never mind the myths; find filing season facts at IRS.gov

With the April 18 deadline quickly approaching, the Internal Revenue Service wants to debunk common myths with facts about filing taxes, finding refund information and adjusting withholding.

The IRS has a solid tax season underway as the agency continues to [process 2022 tax returns and deliver refunds](#), with nine out of 10 refunds issued in less than 21 days. As of March 31, the IRS sent out almost 63 million refunds worth over \$183 billion. This year's average refund so far is \$2,910.

Filing myths and facts

Myth: Taxpayers don't need to report income if they didn't receive a Form 1099-K this year.

Fact: All income must be reported unless it's excluded by law. This is true whether or not taxpayers receive a [Form 1099-K, or other reporting forms](#). It is important to report all income to avoid receiving a notice or a bill from the IRS. This includes income from:

- Goods created and sold on online platforms.
- Investment income.
- Part-time or seasonal work.
- Self-employment or other business activities.
- Services provided through mobile apps.

Money received as a gift or for reimbursement does not require a Form 1099-K. Taxpayers can minimize the chance of receiving one of these forms in error by asking friends or family members to correctly designate those types of electronic payments as a non-business-related transaction when possible. Taxpayers can learn more at [Form 1099-K Frequently Asked Questions](#). The IRS will continue to share information about changes to 1099-K reporting for tax year 2023 that will be in effect for the 2024 tax season.

Myth: If a taxpayer requests an extension, they don't need to do anything until Oct. 16.

Fact: It's important to remember that an extension to file is not an extension to pay any tax

due. Tax balances are still due on April 18. Taxpayers who request a six-month extension to file their taxes have until Oct. 16, 2023, to file their 2022 federal income tax return. If a taxpayer requests an extension, the IRS encourages them to file their income tax return when they're ready instead of waiting until the Oct. 16 extension deadline.

Any taxpayer, regardless of income, can request an extension to file using [IRS Free File](#) at IRS.gov. If taxpayers are in an area impacted by a FEMA declared disaster, they should check [Tax Relief in Disaster Situations](#) to get the latest updates on any postponed deadlines.

Refund myths and facts

Myth: Calling or visiting the IRS in person is the best way to speed up a refund.
Fact: The quickest and best way to check the status of a refund is through the “[Where’s My Refund?](#)” tool at IRS.gov or via the [IRS2Go mobile app](#). Although some taxpayers mistakenly believe speaking with the IRS by phone or visiting in-person at an IRS Taxpayer Assistance Center will speed up their tax refund, “Where’s My Refund?” has the most up to date information available about a refund. Those taxpayers with limited internet access can reach “Where’s My Refund?” by calling the automated refund line at 800-829-1954. Taxpayers should call the IRS tax help line (800-829-1040) about refund status only if “Where’s My Refund?” says to do so.

Myth: “Where’s My Refund?” isn’t accurate because there’s no deposit date or the refund amount is less than expected. **Fact: The IRS generally issues most refunds in less than 21 days, but it is possible a refund may take longer for various reasons, including if a return is incomplete or needs additional review.** This delay could also be caused by transposed numbers or when a tax return is affected by identity theft or fraud. The IRS encourages taxpayers to use the “[Where’s My Refund?](#)” tool to check the status of a refund daily. The system generally only updates data once a day – usually overnight.

There are different factors that could cause a tax refund to be smaller or larger than expected. Sometimes it is due to Child Tax Credit amounts, delinquent taxes or past due child support. The IRS will mail taxpayers a letter that explains if these adjustments have been made. The Department of Treasury’s Bureau of the Fiscal Service has more information [on potential reduced refunds](#). Taxpayers should only call the IRS tax help line to talk to a representative if it has been more than 21 days since their tax return was e-filed, or more than six weeks since mailing their return.

Myth: Tax transcripts are a secret way to get a refund deposit date. **Fact: Ordering a tax transcript will not help taxpayers understand the timing of their tax refund, nor will it speed up refund processing.** Transcripts are designed to help verify past income and tax filing status for various loan applications and to help with tax preparation. The “[Where’s My Refund?](#)” tool remains the fastest and most accurate way to check refund status.

Withholding myth and facts

Myth: Taxpayers don't need to adjust withholding for 2023 if a refund was received this year.

Fact: Taxpayers should frequently check withholding and adjust accordingly. For taxpayers who receive a paycheck from an employer, withholding is the amount of federal income tax withheld from the paycheck. Adjusting tax withholding with an employer is easy and using the [Tax Withholding Estimator](#) tool on IRS.gov can help taxpayers determine if they're withholding the right amount. Taxpayers should also check withholding when there's a change in jobs, income or other life events like marriage or divorce, childbirth, an adoption or home purchase. The IRS encourages taxpayers to always find the most accurate and up to date information at [IRS.gov](#). To avoid other common misconceptions about taxes, the IRS also reminds taxpayers to visit the [Dirty Dozen tax scams for 2023](#).

Social Security Administration

The end of tax season is fast approaching. This year the tax return filing deadline, or Tax Day, falls on April 18, 2023. Anyone receiving Social Security benefits, should have received an annual Benefit Statement, also known as the SSA-1099 or the SSA-1042S. A Benefit Statement shows the total amount of benefits an individual received from Social Security in the previous year, so they know how much Social Security income to report to the IRS on their tax return. If someone has misplaced their Benefit Statement, they can instantly get a replacement form with a personal [my Social Security](#) account. This link is beneficial for those still actively working as well to view their account.

EEOC:

The Equal Employment Opportunity Commission (EEOC) will tentatively open the 2022 Information Report ([EEO-1](#)) Component 1 – data collection in mid-July that was originally scheduled for April of 2023.

State Updates:

- *California:* Effective 2/19/2023, San Francisco's Private Sector Military Leave Protection Act ([MLPPA](#)) requires employers (with San Francisco employees and 100 or more worldwide employees) to provide supplemental pay to their employees (who work in San Francisco and are members of the armed forces) while on leave for military duty – up to 30 days.
- *Minnesota:* Effective 2/18/2023, the St. Paul Earned Sick and Safe Time (ESST) Ordinance will be amended with a new definitions to include frontloading, independent contractors, and year; an accrual clarification that it's a minimum of one hour of earned sick and safe time for every 30 worked in the city and that employers aren't required to allow accrual of more than 48 hours in a single calendar or fiscal year; carryover clarifications that an employee, who worked in the city for more than a year, can carry over up to 80 hours of their accrued, unused sick and safe time into the following year (whether calendar or fiscal year), unless the employer agrees to a higher amount. No carryover is required if the employer frontloads employees 48 hours of earned sick

and safe time during the first year for use after the first 90 days of employment, and 80 hours of earned sick and safe time at the beginning of each subsequent year. Employers must also abide by new compliance and notice requirements; a new employee exchange-of-hours provision that doesn't prohibit employer policy allowing employees to voluntarily exchange their hours, trade shifts, or donate their unused, earned sick and safe time to another employee. Employers are also not prohibited from advancing sick and safe time to an employee before they accrue it; new collective bargaining agreement protections where the agreement provides as much leave, under the same conditions and protections, as the ordinance; new and clarified antiretaliation, antidiscrimination, and use protections for employees. The amendment also states that employers are only required to allow their employees to use accrued sick and safe time when they are scheduled to work in the city, but employers can allow employees to use it when they're scheduled to work outside the city.

