Lesson Plan

Amended and Prior Year Returns
Time Required: 15 minutes

Introduction	Objectives	Topics
This lesson covers how to amend a current year tax return, and provides guidance on preparing prior year returns.	• Identify when it is appropriate to prepare an amended return, Form 1040X • Determine the time limits for filing Form 1040X • Understand how to assemble and submit Form 1040X • Provide guidance when preparing prior year returns • Identify when it is appropriate to file a prior year return	When to amend a return Form 1040X Time limits Refunds and balance due Completing amended returns Prior year tax returns

Key Terms

Form 1040X: Amended U.S. Individual Income Tax Return, used to modify a previously filed tax return.

Injured Spouse Relief: A provision of tax law that allows a taxpayer to get back his or her share of a joint overpayment when the overpayment was used to pay one spouse's past-due federal tax, state income tax, child support, spousal support, or federal non-tax debt, such as a student loan.

Teacher Tips

Guidelines for Lesson

Guideline	Instructor Notes	Presentation Aids
Lesson background info	**Review** the online demo of TaxSlayer on Miscellaneous Forms. **Explain** that there is no longer a two-year experience requirement to complete prior year returns. It is solely based on the volunteer's current training and certification level.	**TaxSlayer® Demo:** From the Practice Lab, select: • TaxSlayer IRS training • Click the appropriate demo
Provide details and engage the students	**Discuss** all tips and cautions in detail. **Ask** students to read and/or role-play examples. **Review** answers to each exercise; ask students how they arrived at their answers.	**Internet:** Link & Learn Taxes (L&LT) Amended and Prior Year Returns

Topic-specific Tips

Topic Name	Instructor Notes	Presentation Aids
Introduction	**Review** lesson objectives. **Explain** that volunteers may prepare amended returns beyond the three previous years if the taxpayer has the required materials. **Explain** that tax returns can be amended regardless of where the taxpayer's original return was prepared. **Review** list of references. **State** the presentation time.	**Visuals:** Form 1040X Pub 4012, Tab M, Other Returns, Amended Returns
When to amend the return	**Ask** students to provide examples of why a return may need to be amended. **Ask** students to provide examples of situations when an amended return is not required.	**Visuals:** Pub 4012, Tab M, Other Returns, Amended Returns Form 8379 Form 13614-C

	Discuss when to file Form 8379, Injured Spouse Allocation, with an amended return.	**Internet:** FAQs, Amended Returns & Form 1040X
	Emphasize the importance of gathering all the facts first, as well as the original return, other forms, and Intake/Interview & Quality Review sheet.	
Form 1040X	**Show** students the layout of Form 1040X. **Explain** to students: • The purpose of each of the three columns in Form 1040X • When to use Part I, Exemptions and Dependents • When to check boxes in Part II, Presidential Election Campaign Fund • How to clearly explain the reasons for each change in Part III, Explanation of Changes **Ask** students to provide concise, easy-to-understand sample explanations for Part III of the amended return.	**Visuals:** Form 1040X Instructions for Form 1040X **Internet:** IRS Tool, Where's My Amended Return? **TaxSlayer Demo:** Link to Miscellaneous Forms Link to Form 1040X
Time limits for refunds	**Instruct** students on: • Three-year statute of limitations on refunds being claimed on amended returns • Exceptions to the time limits (taxpayers who qualify for an exception should be referred to a professional tax preparer)	**Visual:** Instructions for Form 1040X
Refunds and balance due	**Instruct** students on: • The process for a refund from an amended return • Process and due dates for a balance due • Payment options for a balance due **Ask** students to read the exercises and volunteer the answers.	**Visuals:** Instructions for Form 1040X L&LT Amended Returns, Refunds and Balance Due

Completing amended returns	**Review** the steps to amend a return using TaxSlayer software. **Remind** students that a Form 1040X can be prepared electronically. The option to electronically file an amended return is available for Forms 1040 and 1040-SR for tax years 2019 and later and Forms 1040-NR, 1040-SS, and 1040-PR for tax years 2021 and later. **Review** the steps for amending a return in Pub 4012. **Demonstrate** amending a return using TaxSlayer.	**Visuals:** Pub 4012, Tab M, Other Returns, Amended Returns **TaxSlayer Demo:** Form 1040X
Prior year tax returns	**Review** the prerequisites that volunteers must have in order to prepare prior year tax returns. **Explain** that prior year returns may be prepared only if the tax issues come within the volunteer's current training and certification level. **Show** students where prior year forms and publications can be found on irs.gov. **Remind** students that amended returns for any year and prior year returns beyond the two most recent prior years cannot be e-filed.	**Visuals:** Form 1040
Summary	**Review** the lesson summary with the class.	**Visuals:** Pub 4491, Amended Returns, Summary

References	
Form 1040X	Form 1040X
Form 1040X Instructions	Instructions for Form 1040X
Form 13614-C	Form 13614-C, Intake/Interview & Quality Review Sheet
Pub 4012	Volunteer Resource Guide, Tab M, Other Returns Amended Returns Prior Year Returns
Pub 17	Pub 17, Chapter 2, Filing Information
Optional	
Form 1040 Instructions	Form 1040 Instructions, General Information, Amended Return
Form 8379	Form 8379, Injured Spouse Allocation

Recommended Classroom Activities

Skills Workout Certification Warm Up Media: Videos & Audio TaxSlayer Tutorial Job Aids Practice Lab

Skills Workout: Link & Learn Taxes Amended and Prior Year Returns

Click Skills Workout to access Link & Learn Taxes Amended and Prior Year Returns.

Certification Warm Up – Exercises

Click Certification Warm Up to access the Exercises in Link & Learn Taxes Amended and Prior Year Returns.

TaxSlayer Tips and Resources for Lesson

Practice Lab Tutorial	From the Practice Lab:
	1. Enter the universal password (if you do not have the password, you can request it from your site coordinator or SPEC relationship manager).
	2. Sign in to Practice Lab or create an account.
	3. Select the appropriate tutorial.

Job Aids
ITA and FAQs for Lesson

FAQs	Amended Returns & Form 1040X
	https://www.irs.gov/faqs/irs-procedures/amended-returns-form-1040x
Tax Topics	Amended Returns
	https://www.irs.gov/taxtopics/tc308.html

Practice Lab

Practice Lab	https://vita.taxslayerpro.com/IRSTraining