

# Amended Returns

## Overview of Amended Return Preparation Process in TaxSlayer



**TaxSlayer Navigation:** Access the federal and state amended return screens from the navigation MENU on the left side of the screen.

The Protecting Americans from Tax Hikes (PATH) Act of 2015 prevents taxpayers using newly issued tax ID numbers to retroactively claim refundable tax credits in prior years. For example, someone who filed a tax return under an ITIN and later got an SSN cannot file amended return(s) to claim EITC.

The option to electronically file an amended return is only available for tax year 2019. All other amended returns must be mailed to the IRS. Direct deposit/debit is not available for amended returns.

If the VITA/TCE site amending the return prepared the original return in TaxSlayer, print a copy of the return. A copy of the original federal and state returns is available in the Client Status section on the Office Client List page.

## Office Client List

Show 10 entries

Showing 1 to 10 of 17 entries (filtered from 93 total entries)

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE STATUS		
0000		Testperson			Rejected	SC ...	Tools	Select
0320		TwentyTesting			Rejected	GA ...	Tools	Select
1111		FORWARD			In Progress	CO ...	Tools	Select
2221		Something			In Progress		Tools	Select
3698		Return			In Progress	MULTI ...	Tools	Select

To view and print the original filed and accepted return, go to the client list.

Federal Transmissions									
State	Sent Date	Ack Received	Batch ID	Submission ID	Status	Refund Amount	Return Type	...	
FD	3/14/2020 12:04:02 PM	3/14/2020 12:11:39 PM	1896526		Accepted	\$911.00	1040		...

  

State Transmissions									
State	Sent Date	Ack Received	Batch ID	Submission ID	Status	Refund Amount	Form Type	...	
MNPR	3/14/2020 12:15:59 PM	3/14/2020 6:27:01 PM	1896526		Accepted	\$0.00	Property		...
MN	3/14/2020 12:15:59 PM	3/14/2020 6:27:00 PM	1896526		Accepted	\$165.00	Individual		...

Clicking on these links displays the original accepted return.

If the VITA/TCE site amending the return did not prepare the original return in TaxSlayer, the site will need a copy of the original return. See "Amended Returns - Original Return Not Created by the Site Preparing the Amended Return" later in this tab.

When changing the filing or residency status, TaxSlayer warns that all state returns will be deleted. Regardless of the state, the steps to amend a state return are consistent. TaxSlayer asks for the state refund amount or the amount paid if there is a state balance due.

# Amended Returns (continued)

## Completing an Amended Return that was Accepted in TaxSlayer (Site prepared the original filed return)

1. Pull the original tax return amounts to Form 1040-X, Amended Return, original column by taking the following steps:
  - a. Find and open the original return in TaxSlayer.
  - b. Make all necessary changes to the return based on the new information from the taxpayer. (For example, if the taxpayer needs to add a Form W-2, add it now as you would if preparing a return normally.)
  - c. When you finish making changes, select **20XX Amended Return**. TaxSlayer displays the Amended Tax Returns - Form 1040-X page:

### Amended Tax Return - Form 1040X

How To Amend Your Return	<b>BEGIN</b>
Original Federal Return Information	<b>BEGIN</b>
Make Corrections for Amended Return	<b>BEGIN</b>
Amend State Return(s)	<b>BEGIN</b>
Explain Changes	<b>BEGIN</b>
Print Amended Return	<b>BEGIN</b>

- d. Select **Begin** on the **Original Return Information** line.
  - e. Because the IRS accepted the return through TaxSlayer, the software defaults the original accepted return information on this page. Review the information using the printed original return. If any information needs to be changed, change it here.
  - f. If the taxpayer is changing personal exemptions, has changed their address, or wants to change an election for the Presidential Election Campaign Fund, select the appropriate check boxes at the bottom of the page.
  - g. When finished, select **Continue**.
2. Amend the State Return (if needed)
    - a. Select **Begin** on the **Create Amended State Return** line. If there are no state changes, skip to step 3.
    - b. Select **Amend State** for the state you need to amend.

State	Return Type		
Wisconsin	Resident	<b>Amend State</b>	

- c. Select **Begin** on the **Amended Return** line.
- d. Read the screen and select **Yes** from the drop-down list.
- e. Select **Begin** on the Review and Complete Amended Return line.
- f. Select **Begin** on each line of the State Return: Review and Complete Amended Return page. Use the printed original return to ensure all information has been entered correctly based on the original accepted return.
- g. When you finish reviewing all information, select **Back**.
- h. TaxSlayer Pro displays the State Return: Amended Return page. When finished with all the information for the amended return, select Save, then Exit return to leave the state's page. Repeat as necessary for other states.

# Amended Returns (continued)

3. Explain changes
  - a. Go to the **Amended Tax Return – Form 1040X** page, then select **Begin** on the **Explain Changes** line.
  - b. Enter an explanation for each change in the box provided.
4. Print Return and assemble the Form 1040-X package to be mailed
  - a. From the **Amended Tax Return – Form 1040X** page, select **Print Amended Return**, select **Begin**, then **Continue**. On the “Print Results” page select **Print your 20XX Tax Return**.
  - b. In the pdf of the return, examine Column A to verify all lines from the original Form 1040, U.S. Individual Income Tax Return, have transferred. Next, examine Column B to verify that the amendment change(s) you entered appear on the correct line(s) of the column. Then verify that the amount(s) on line(s) changed appear in the correct total amount(s) of these lines in Column C.
  - c. Verify the correct amount overpaid or owed. On page 2, verify that all information is correct and that appropriate boxes are checked for qualifying children eligible for Child Tax Credit.
  - d. If the state form is amended, scroll down the pdf to the state forms and verify that additions to or subtractions from the federal AGI that were manually made on the amended state return are correct.
  - e. Ask a Quality Reviewer to double-check all entries on the amended return.
  - f. Print tax forms as indicated in the table below (If a state amendment is not needed, skip state forms)
  - g. For an amended return, Form 1040-X is the payment voucher if a balance is due. The taxpayer should simply enclose a check with the amended return.
  - h. Verify the state payment voucher amount (if used for your state) and that state amended return requirements are met.
  - i. Have taxpayers sign the 1040-X and the state amended return. Advise the taxpayer the amended return should not be filed until the refund or the original return has been processed. Remind taxpayers to enclose payment – if payment is due.
  - j. Attach any new or corrected documents (like a late 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.). Do not attach the original return.
  - k. If responding to a notice from the IRS, send the federal amended return to the address shown in the notice. If not, use the address in the 1040-X Instructions.

Tax Forms	Total	IRS	State	Taxpayer
1040-X	3	1	1	1
1040 (with “As Amended” written across the top)	1			1
Any federal forms changed or added	3	1	1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

# Amended Returns - Original Return Not Created by the Site Preparing the Amended Return

1. Since the return does not currently exist, create a federal return and state return, if applicable, that includes the amended information. These return figures comprise Form 1040-X, Column C.

For any return with multiple information-reporting documents, as an alternative to entering every document, add the documents together. The software requires an EIN and business address to calculate and place information on the correct line of the tax return. Choose an EIN and business address from the available information-reporting documents for software input. All information-reporting documents that support changes must be included with the tax return. If applicable, create state return.

- For returns with adjustments, credits, and additional schedules:
    - a. Schedule C with no required amendment can be created by using the net profit as total income.
    - b. Schedule D with no required amendment can be created by using one transaction for long term and/or one transaction for short term. Enter the net gain as the sales price with no basis.
    - c. Adjustments and credits information is entered as applicable.
2. Go to the 20xx Amended Return menu > Original Federal Return Information screen to provide the original return information.
    - This menu populates Form 1040-X, column A.
    - Form 1040-X columns C will populate based on the return prepared with the amended information. Column B will populate based on the differences between Columns C and A.
    - Go to the Amend State Return screen.
    - Select Edit Amended link at Amended State Return screen.
    - Select Amended Return.
    - Select Yes at the Create Amended Return box.
    - Complete entries at Review and Complete Amended Return screen, particularly entries involving dollar amounts.
  3. When you have confirmed or entered all amounts from the original return, continue with steps 3 through 4 on the Amended Returns page.



The Economic Impact Payment's Non-Filers tool was not intended for use by taxpayers who also needed to file a tax return with the IRS for tax year 2019. If a taxpayer used the Non-Filers tool to register for an Economic Impact Payment, they cannot now file their tax return electronically. Instead, complete and print a paper 2019 Form 1040 or 1040-SR tax return, write "Amended EIP Return" at the top, and mail it to the IRS. For more information, visit the [Amended EIP Return](https://www.irs.gov/newsroom/amended-eip-return) page at <https://www.irs.gov/newsroom/amended-eip-return>.