



Amended and Prior Year Returns

<p>Form 13614-C (October 2022)</p> <p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099 • Social security cards or ITIN letters for ; • Picture ID (such as valid driver's license) <p>Volunteers a</p>	<p style="text-align: right;">Department of the Treasury—Internal Revenue Service</p> <p style="text-align: center;">Form 1040-X</p> <p style="text-align: center;">(Rev. July 2021)</p> <p style="text-align: right;">Department of the Treasury—Internal Revenue Service Amended U.S. Individual Income Tax Return</p> <p style="text-align: right;">▶ Use this revision to amend ; ▶ Go to www.irs.gov/Form1040X for instructions.</p> <p>This return is for calendar year (enter year) <input type="text"/> or fiscal year <input type="text"/></p> <table border="1" style="width: 100%;"> <tr> <td style="width: 70%;">Your first name and middle initial</td> <td style="width: 30%;">Last name</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>If joint return, spouse's first name and middle initial</td> <td>Last name</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td colspan="2">Current home address (number and street). If you have a P.O. box, see instructions.</td> </tr> <tr> <td colspan="2"><input type="text"/></td> </tr> <tr> <td colspan="2">City, town or post office, state, and ZIP code. If you have a foreign address, also complete</td> </tr> <tr> <td colspan="2"><input type="text"/></td> </tr> <tr> <td>Foreign country name</td> <td>Foreign</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table> <p>Amended return filing status. You must check one box even if you are changing your filing status from married filing jointly to married filing separately.</p> <p><input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS)</p> <p>If you checked the MFS box, enter the name of your spouse. If you checked the</p>	Your first name and middle initial	Last name	<input type="text"/>	<input type="text"/>	If joint return, spouse's first name and middle initial	Last name	<input type="text"/>	<input type="text"/>	Current home address (number and street). If you have a P.O. box, see instructions.		<input type="text"/>		City, town or post office, state, and ZIP code. If you have a foreign address, also complete		<input type="text"/>		Foreign country name	Foreign	<input type="text"/>	<input type="text"/>
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Part I – Your Personal Information (If you are

1. Your first name	
<input type="text"/>	
2. Your spouse's first name	
<input type="text"/>	
3. Mailing address	
<input type="text"/>	
4. Your Date of Birth	5. Your job title
<input type="text"/>	<input type="text"/>
7. Your spouse's Date of Birth	8. Your spouse
<input type="text"/>	<input type="text"/>

About Amended and Prior Year Returns

- Additional resources listed in L< “References” tab
- Review all tips and cautions in the lesson
- Read all examples and sample interviews
- We will review answers to each exercise

Objectives – Amended and Prior Year Returns

This lesson helps tax preparers understand how to:

- Identify when it is appropriate to prepare an amended return, Form 1040X
- Determine the time limits for filing Form 1040X
- Identify 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
- Time Required: 15 minutes

Topics



- When to amend a return
- Form 1040X
- Time limits on refunds
- Refunds and balance due
- Completing amended returns
- Prior year tax returns

Key Terms

Definitions are always available in the L< online Glossary.

- Form 1040X
- Injured Spouse Relief

When to Amend a Return

- What are some reasons a taxpayer would need to amend their return?
 - Received another Form W-2, a corrected Form W-2, or another income statement that was not reported on the original return
 - Received an additional Form 1099 (such as unemployment compensation) or a corrected Form 1099
 - Claimed their own personal exemption on the return when someone else was entitled to claim it
 - Claimed deductions or credits they should not have claimed
 - Did not claim deductions or credits they could have claimed
 - Should have used a different filing status
- When is an amended return not required?
 - Math errors – the IRS will correct them
 - The IRS notifies the taxpayer to provide missing schedules/forms – the taxpayer should respond to the contact person on the notice

When to Amend a Return

“Injured Spouse” on a joint return is not obligated for past due amounts owed by their spouse, such as child support, education loan, or prior year taxes.

- File [Form 8379](#) by itself, if it was not filed with their original return
- File Form 8379 **with** [Form 1040X](#) to claim additional refund not associated with the original injured spouse claim, to avoid having the injured spouse’s overpayment (refund) applied to the offset against the spouse

Form 8379 (Rev. November 2016) Department of the Treasury Internal Revenue Service	Injured Spouse Allocation ▶ Information about Form 8379 and its separate instructions is at www.irs.gov/form8379 .	OMB No. 1545-0074 Attachment Sequence No. 104
Part I Should You File This Form? You must complete this part.		
1 Enter the tax year for which you are filing this form. ▶ _____ Answer the following questions for that year.		
2 Did you (or will you) file a joint return? <input type="checkbox"/> Yes. Go to line 3. <input type="checkbox"/> No. Stop here. Do not file this form. You are not an injured spouse.		
3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions) • Federal tax • State income tax • State unemployment compensation • Child support • Spousal support • Federal nontax debt (such as a student loan)		

Form 1040X

- Enter the year for which it is being submitted
- Three columns:
 - Column A – the *original* or *IRS-adjusted figures* from the original return or previous amendment
 - Column C – the correct entries
 - Column B – net change between columns A and C

Form **1040-X** Department of the Treasury—Internal Revenue Service
Amended U.S. Individual Income Tax Return
 (Rev. July 2021) ▶ Use this revision to amend:
 ▶ Go to www.irs.gov/Form1040X for instructions

This return is for calendar year (enter year) **or fiscal year**

Your first name and middle initial Last name

If joint return, spouse's first name and middle initial Last name

Current home address (number and street). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete:

Foreign country name Foreign

Amended return filing status. You **must** check one box even if you a change your filing status from married filing jointly to married filing sep

Single Married filing jointly Married filing separately (MFS)

If you checked the MFS box, enter the name of your spouse. If you checked

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
1			
2			
3			
4a			
4b			

Form 1040X

- Part I, Exemptions and Dependents
 - Use only if the taxpayer is changing the number of exemptions being claimed on line 6d
- Part II, Presidential Election Campaign Fund
 - Make a \$3 donation for taxpayer (or spouse) if they did not originally do so
- Part III, Explanation of Changes
 - Should be concise and easy to understand
 - Examples:
 - “Taxpayer received another W-2 after they filed original return”
 - “Taxpayer meets the qualifications to file as Head of Household instead of Married Filing Separately”

Time Limits on Refunds

- If a refund is expected, taxpayers must file the amended return within three years from the due date of the original return
- There are exceptions to the three-year limit, explained in [Pub 17](#) and [Form 1040X Instructions](#), but they are out of scope. Refer taxpayers with these situations to a professional tax preparer:
 - “Financially disabled” (taxpayers rarely qualify for this status)
 - Claiming a loss on a bad debt or worthless security
 - Claiming a foreign tax credit or deduction

Refunds and Balance Due

- If the amended return results in a refund due:
 - The taxpayer must wait until the original return is processed.
 - The taxpayer can cash the original refund check, if any, while waiting for the additional refund.
 - Interest will be paid for a refund on an amended return; this interest will be taxable in the year it is received.
 - Normal processing time is 12 to 16 weeks.
 - Check the status of 1040-X using [Where's My Ammended Return](#).
- If the amended return results in a balance due:
 - Instruct the taxpayer to file by the April due date, and pay the amount due in full (or as much as possible) to minimize interest and penalties.
 - See [Form 1040X Instructions](#) for more information on payment options.

Completing Amended Returns

- The scope of preparing amended returns in the VITA/TCE programs has changed
- Follow the interview process and use the research tools to prepare an accurate amended return
- Can amend returns regardless of where the original return was prepared, using TaxSlayer
- 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. All other amended returns must be mailed to the IRS.
- Pub 4012, Tab M, Other Returns, [Amended Returns](#) provides step-by-step guidance

Prior Year Tax Returns

- VITA/TCE sites are not required to prepare prior year returns but are encouraged to provide assistance for the previous three years.
 - For returns older than three years without the required materials, or if the site is unable to assist, taxpayer must seek help from a paid preparer
- Volunteer requirements:
 - Prior year returns may only be prepared by volunteers when the tax issues fall within the scope of their current level of training and certification
- Resources:
 - Prior year tax preparation software
 - A current year Form 13614-C must be completed for each prior year to help determine the scope and certification level of each return
 - Reference materials – Pubs 17 and 4012, volunteer quality alerts/volunteer tax alerts

Out of Scope for this Lesson:

- Taxpayers who may qualify for an exception to the three-year time limit for filing an amended return

Summary

- Amended returns should be filed to correct any error or omission that is within scope.
- Additional notes:
 - 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.
 - A refund on an amended or prior year return cannot be direct deposited; a check will be mailed to the taxpayer.
 - When amending the federal return, it is usually necessary to amend the state return.
 - Prior year returns may be prepared only if the tax issues come within the volunteer's current level of training and certification.
 - If a taxpayer requests return preparation assistance for returns older than three years or if the site is unable to prepare prior year returns, refer the taxpayer to a paid preparer to complete the prior year returns.