

Amended Returns

Amended returns must be paper filed; they cannot be e-filed. To prepare an amended return, you **must** have an electronic or paper copy of the original return. If the original return is already in TaxWise®, start with step 2, below. Otherwise start with step 1.

1. Using taxpayer's paper copy of their original return, enter the tax data in TaxWise® to create a return that matches the copy. If the return was previously adjusted by the IRS, modify the original you entered to match the IRS changes before opening Form 1040X, *Amended Return*.
2. Open the original return in TaxWise®. If the return was previously adjusted by the IRS, modify the original return to match the changes the IRS made before opening Form 1040X.
3. Using the process for adding a form, select 1040X Pg 1 from the list. Add and open the state amended return forms if the taxpayer is amending that return as well.
4. On the Form 1040X and the state's amended return form, if applicable, check the box at the top to override the original refund or balance due before making changes to any forms.
5. Starting with the Main Information Sheet, confirm the address, filing status and exemptions from the original return and make the appropriate changes such as adding or removing dependents. Add additional Forms W-2, other income documents or credit information as if you are preparing the original return.
6. TaxWise® will complete the Form 1040X Part I based on changes to the tax return. In Part III, provide an explanation for filing Form 1040X such as receiving another Form W-2 after filing the original return or forgetting to claim the child tax credit. Identify the line numbers that changed in Part I as well. In the state amendment, press on the space bar on each line of the explanation to copy the explanation from the federal amendments.
7. Review the forms tree on the left for any red marks and resolve any outstanding issues.
8. Have the return quality reviewed.
9. Secure the taxpayer's signature on Form 1040X and provide them with the appropriate mailing address from the Form 1040X Instructions. Follow the same process for state tax returns, if applicable.
10. When mailing the return to the IRS, do not attach a copy of the original return. However, you will need to attach certain forms, statements, etc. For example: a previously missing Form W-2 or 1099 showing tax withheld, or a new or changed Schedule C & SE.
11. Taxpayers should receive a copy of the return as filed and all documents to retain for their records.

Note 1: Advise taxpayers that the amended return should not be filed until all original refunds have been received. If there is a balance due on the current year amended return, filing by the April due date will reduce penalties.

TaxWise® Hint: To Open the original read-only version of the return, click on [File,Return Version]. You can then close the current version (as revised) or a previous version by date completed.

Note 2: Individuals who were in same-sex marriages may, but are not required to, file original or amended returns choosing to be treated as married for federal tax purposes for one or more prior tax years still open under the statute of limitations.

Note 3: A Taxpayer who previously filed with an ITIN (or ITINs if MFJ) and now has a valid SSN may amend open years to claim EIC (if otherwise eligible). After locking the return, change the TIN used on the Main Info Sheet to the new SSN(s).

Tip: Open both the Form 1040X and the state amended return and check the override boxes on both before making any changes.