



Amended and Prior Year Returns

Form 13614-C (October 2024)		Department of the Treasury Intake/Interview	
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen.			
You will need:			
<ul style="list-style-type: none">• Tax Information such as Forms W-2, 1099, 1088, 1085.• Social Security cards or ITIN letters for all persons on your tax return• Picture ID (such as a driver's license)			
Volunteers are encouraged.			
Your first name		Form 1040-X (Rev. February 2024)	
Spouse's first name		Department of the Treasury Amended U.S. Individual Income Tax Return Go to www.irs.gov/Form1040X for instructions.	
Mailing address		This return is for calendar year (enter year) or fiscal year (enter year)	
Telephone number		Your first name and middle initial Last name	
Check if you are:		If joint return, spouse's first name and middle initial Last name	
A U.S. citizen		Home address (number and street). If you have a P.O. box, see instructions.	
In the U.S. on a full-time student		City, town, or post office. If you have a foreign address, also complete space below.	
If due a refund, check the box for:		Foreign country name Foreign province/state/country	
<input type="checkbox"/> Direct deposit		Amended return filing status. You must check one box even if you change your filing status from married filing jointly to married filing separately.	
		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> If you checked the MFS box, enter the name of your spouse unless you are filing a joint return.	



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 1040-X
- Determine the time limits for filing Form 1040-X
- Identify how to assemble and submit Form 1040-X
- 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 1040-X
- 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 1040-X
- 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 1040-X](#) 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 2023) Department of the Treasury Internal Revenue Service	Injured Spouse Allocation Go to www.irs.gov/Form8379 for instructions and the latest information.	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 <input type="text"/> . 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)		
<input type="checkbox"/> Yes. Go to line 4.		
<input type="checkbox"/> No. Stop here. Do not file this form. You are not an injured spouse.		

Form 1040-X

- Specify 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

If you checked the MFS box, enter the name of your spouse unless you are amending a Form 1040-NR. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above.

Use Part II on page 2 to explain any changes.

		A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part II	C. Correct amount
Income and Deductions				
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1		
2	Itemized deductions or standard deduction	2		
3	Subtract line 2 from line 1	3		
4a	Reserved for future use	4a		
b	Qualified business income deduction	4b		
5	Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C	5		
Tax Liability				
6	Tax. Enter method(s) used to figure tax (see instructions)			



Form 1040-X

- 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 1040-X 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 Amended 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 1040-X 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
- Volunteers 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
 - 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 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.