





## 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. | <ul style="list-style-type: none"><li>• Identify when it is appropriate to prepare an amended return, Form 1040-X</li><li>• Determine the time limits for filing Form 1040-X</li><li>• Understand how to assemble and submit Form 1040-X</li><li>• Provide guidance when preparing prior year returns</li><li>• Identify when it is appropriate to file a prior year return</li></ul> |  <br>When to amend a return<br>Form 1040-X<br>Time limits<br>Refunds and balance due<br>Completing amended returns<br>Prior year tax returns |

### Key Terms

**Form 1040-X:** 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                  | <p><b>Review</b> the online demo of TaxSlayer on Miscellaneous Forms.</p> <p><b>Explain</b> 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.</p> | <p><b>TaxSlayer® Demo:</b></p> <p>From the Practice Lab, select:</p> <ul style="list-style-type: none"> <li>• TaxSlayer IRS training</li> <li>• Click the appropriate demo</li> </ul> |
| Provide details and engage the students | <p><b>Discuss</b> all tips and cautions in detail.</p> <p><b>Ask</b> students to read and/or role-play examples.</p> <p><b>Review</b> answers to each exercise; ask students how they arrived at their answers.</p>   | <p><b>Internet:</b></p> <p>Link &amp; Learn Taxes (L&amp;LT)<br/>Amended and Prior Year Returns</p>   |

### Topic-specific Tips

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

**Discuss** when to file Form 8379, Injured Spouse Allocation, with an amended return.

**Emphasize** the importance of gathering all the facts first, as well as the original return, other forms, and Intake/Interview & Quality Review sheet.

**Internet:**

FAQs, [Amended Returns & Form 1040-X](#)

Form 1040-X

**Show** students the layout of Form 1040-X.

**Explain** to students:

- The purpose of each of the three columns in Form 1040-X
- When to use Part I, Dependents
- When to check boxes in Part II, Presidential Election Campaign Fund
- How to clearly explain the reasons for each change in Part II, Explanation of Changes

**Ask** students to provide concise, easy-to-understand sample explanations for Part II of the amended return.

**Visuals:**

[Form 1040-X](#)

[Instructions for Form 1040-X](#)

**Internet:**

IRS Tool, [Where's My Amended Return?](#)

YouTube video, [Amending My Return](#)

**TaxSlayer Demo:**

Link to Miscellaneous Forms

Link to Form 1040-X

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 1040-X](#)

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 1040-X](#)

L&LT Amended Returns, Refunds and Balance Due

|                            |   |   |
|----------------------------|---|---|
| Completing amended returns | <p><b>Review</b> the steps to amend a return using TaxSlayer software.</p> <p><b>Remind</b> students that a Form 1040-X 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.</p> <p><b>Review</b> the steps for amending a return in Pub 4012.</p> <p><b>Demonstrate</b> amending a return using TaxSlayer.</p>                             | <p><b>Visuals:</b><br/><a href="#">Pub 4012</a>, Tab M, Other Returns</p> <p><b>TaxSlayer Demo:</b><br/>Form 1040-X</p> |
| Prior year tax returns     | <p><b>Review</b> the prerequisites that volunteers must have in order to prepare prior year tax returns.</p> <p><b>Explain</b> that prior year returns may be prepared only if the tax issues come within the volunteer's current training and certification level.</p> <p><b>Show</b> students where prior year forms and publications can be found on irs.gov.</p> <p><b>Remind</b> students that amended returns for any year and prior year returns beyond the two most recent prior years cannot be e-filed.</p> | <p><b>Visuals:</b><br/><a href="#">Form 1040</a></p>  |
| Summary                    | <p><b>Review</b> the lesson summary with the class.</p>   | <p><b>Visuals:</b><br/><a href="#">Pub 4491</a>, Amended Returns, Summary</p>   |

| References               |  |
|--------------------------|--|
| Form 1040-X              | <a href="#">Form 1040-X</a>  |
| Form 1040-X Instructions | <a href="#">Instructions for Form 1040-X</a>   |
| Form 13614-C             | <a href="#">Form 13614-C</a> , Intake/Interview & Quality Review Sheet   |
| Pub 4012                 | <a href="#">Pub 4012</a> , Volunteer Resource Guide, Tab M, Other Returns<br>Amended Returns<br>Prior Year Returns |
| Pub 17                   | <a href="#">Pub 17</a> , Chapter 2, Filing Information   |
| Optional                 |  |
| Form 1040 Instructions   | <a href="#">Form 1040 Instructions</a> , General Information, Amended Return                                       |
| Form 8379                | <a href="#">Form 8379</a> , 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.



### [Media Video & Audio for Lesson](#)

There is no media associated with this lesson.



## TaxSlayer Tips and Resources for Lesson

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### 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.
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## Job Aids

### ITA and FAQs for Lesson

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#### FAQs

Amended Returns & Form 1040-X

<https://www.irs.gov/faqs/irs-procedures/amended-returns-form-1040-X>

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#### Tax Topics

Amended Returns

<https://www.irs.gov/taxtopics/tc308.html>

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## Practice Lab

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### Practice Lab

<https://vita.taxslayerpro.com/IRSTraining>

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