

## Amended Returns

**Caution:** Protecting Americans from Tax Hikes (PATH) Act 2015 prevents taxpayers using newly issued 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 can't file amended return(s) to claim EITC.

Amended returns cannot be electronically filed and must be mailed to the IRS. Direct deposit/debit is not available for amended returns.

TaxSlayer procedure calls for creating the corrected return first, and then entering information from the original return.

**CAUTION:** Please see the 1040X Guide posted on 12/6/2016 to the VITA/TCE Blog at <https://vitablog.taxslayerpro.com>.

**NOTE:** If you must change the filing status, TaxSlayer warns that all state returns will be deleted, so it is imperative to have a paper copy of all state returns filed.

**Important:** If the original return isn't already in TaxSlayer®, you will need to create the corrected return in TaxSlayer®. You will also need the information from a paper copy of their original return.

1. Make sure you use the appropriate year software for the return you are amending, and start the return with the new filing status and dependent information.
2. For a simple return, create the correct return as it as you normally would. Also create a correct state return.
  - If this is a more voluminous return, instead of entering every document, you can add them together to eliminate much of the typing. Because this will be a paper return, much of the information that goes with an e-filed return is not necessary. EINs, addresses, etc. can be eliminated.
    - If the return contains multiple copies of income documents, you can add them together and enter the totals.
    - For example, if there are several W-2s, choose one EIN (needed solely to satisfy TaxSlayer), then enter the total from all Box 1s, the total from all Box 2s, and the totals from any other boxes that will affect the tax return (generally 7, 8, 10, 12, 13, and 17).
    - Do the same for 1099-INTs (separating taxable from tax-exempt interest), 1099-DIVs (separating ordinary dividends from qualified dividends), and 1099-Rs (separating by Box 7 codes)
    - Schedule C's that are not being changed can be created using just the net profit as the total income.
    - Schedule D's that are not being changed can be created using a single transaction for each 1099 code (A, B, C, D, E, and F) and entering the net gain as the sales price with no basis.
    - Enter information for adjustments and credits.
3. If the state return will also be amended, be sure to separate out items that will be treated differently by your state.
4. Create the corrected state return.

## Amended Returns (Cont.)

5. Then select Amended Return.

Enter the Form Number.

- Basic Information
- Federal Section
- Health Insurance
- State Section
- Summary/Print
- e-File
- 2015 Amended Return**
- Save & Exit Return
- Scanned Documents

### Amended Tax Return - Form 1040X

How To Amend Your Return	BEGIN
Original Federal Return Information	BEGIN
Make Corrections for Amended Return	BEGIN
Amend State Return(s)	EDIT
Explain Changes	BEGIN
Print Amended Return	BEGIN
Delete Amended Return	BEGIN

Continue

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How To Amend Your Return	BEGIN
Original Federal Return Information	BEGIN
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Delete Amended Return	BEGIN

Continue

6. Select the second button.

# Prior Year Returns

## Who can prepare prior year returns?

Sites are encouraged to prepare prior year returns if they have the required technical resources described below. Prior year returns may only be prepared and reviewed when the tax topics are within scope for **Tax-Aide and the volunteer's training and certification for that prior tax year**. Determining the certification level of the return is described below in Getting Started.

## Getting started:

- TaxSlayer® only provides software for the 3 years prior to the current tax year.
- A **current** year Form 13614-C must be completed for **each** prior year and will be used to determine the scope and certification level of each return
- Taxpayers with out-of-scope returns should be advised to seek assistance from a paid tax preparer.
- Assign prior year returns to experienced volunteers if at all possible.
- Direct deposit or debit isn't available for prior year returns. IRS will mail refund checks to the address on the prior year return.

## Beware: Taxpayers can't retroactively claim some tax credits with newly issued ID numbers.

As of December 2015, taxpayers can no longer:

- File a prior year return claiming EITC on the basis of newly issued social security numbers (SSNs) for themselves and/or qualifying dependent(s).
- File a prior year return claiming American Opportunity Tax Credit on the basis of newly issued SSNs, Individual Taxpayer Identification Numbers (ITINs) or Adoption Taxpayer Identification Numbers (ATINs) for themselves and/or qualifying student(s).
- File a prior year return claiming Additional Child Tax Credit on the basis of newly issued SSNs, ITINs, or ATINs for themselves and/or qualifying child.

## Technical resources:

The following tools are useful resources:

- Prior year return tax preparation software.
  - TaxSlayer Pro® Online users can access the prior year software from the home page.
  - Desktop sites will need to download and install the prior year software from the TaxSlayer website. Sites will use their current EFIN and setup the software as usual. No registration codes are needed with TaxSlayer®.
- Applicable Publications 17 and 4012 and volunteer quality alerts/volunteer tax alerts (available on [irs.gov](http://irs.gov))
- Forms 13614-C from prior years are helpful. Sites may keep hard copies or rely on electronic copies.
- Taxpayer's Wage and Income Transcripts from their IRS records are extremely useful.

**Note:** For transcripts, taxpayers can go to [irs.gov/individuals/Get-Transcript](http://irs.gov/individuals/Get-Transcript), register, and secure transcripts online if they have email and can comply with enhanced verification. Taxpayers can also request transcripts to be mailed to the address on file and takes 5 to 10 calendar days for delivery. In addition, taxpayers can request a transcript via Form 4506-T, or by calling 1-800-908-9946.

- Prior year publications and instructions to forms and schedules are available on [www.irs.gov](http://www.irs.gov).
- Use the online tool Interactive Tax Assistance (ITA) for answers to many current and prior year tax law questions. ITA is available on [www.irs.gov](http://www.irs.gov).

# Prior Year Returns (continued)

## **Whether to e-file or mail prior year returns:**

Only the two most current prior years can be e-filed. Older prior year returns must be mailed to the appropriate IRS address from the list at Tab P, “Where Do You File” page. Also, refer to Tab K for additional information regarding balance due returns and payment options.

## **Expired Tax Topics and Other Issues Applicable to Prior Years:**

Refer to the Publication 17 for the applicable tax year and review the “What’s New” section.

## **What if a site cannot prepare a requested prior year return?**

If possible, refer the taxpayer to other VITA/TCE sites that offer prior year return service. Otherwise, advise the taxpayer to seek assistance from a paid tax preparer. (**Note:** Don’t refer taxpayers to their local IRS Tax Assistance Center because they no longer prepare tax returns for individuals.)

# Filing for an Extension Using TaxSlayer®?

## Form 4868 - Application for Extension

### How To File Your Extension

1. Enter your Information: Fill out all of the information in the “Required Extension Information” section below. Click “Continue”.
2. E-File Your Extension: Start by selecting efile from the navigation bar. You will then be given the option to file your return (Form 1040 and supporting schedules), or to file your extension (Form 4868). Complete the extension e-file process. You should get an acknowledgement regarding your extension (whether the IRS accepted or rejected it) by email within the 24-48 hours of filing.
3. Pay the Amount Paid with Extension: You will need to pay the amount due that you enter for “Amount Paid with Extension”. You can do this in one of 3 ways
  - a. Pay by Electronic Withdrawal from your checking account: You can choose to pay your “payment” amount as an electronic withdrawal from your checking account. Once you enter the amount you would like to pay, check the box that appears to select this option. You will then enter your banking information, the date you would like the transaction to take place and re-enter the amount to pay for confirmation. When you submit your extension, the withdrawal information will be sent.
  - b. Pay by Credit Card: You can use your credit card and pay by phone by contacting one of the IRS approved service providers.
  - c. Mail in your payment with your Form 4868. **The form will print out with your draft tax return. Mail the form with your payment by check or money order.**

Required Extension Information	
Tax Information	
Tax Liability	\$ <input type="text"/>
Tax Payments	\$ <input type="text"/>
Amount Paid with Extension	\$ <input type="text"/>
<div><div>Go to Extension Payment</div><div><div>✕ Cancel</div><div>✓ Continue</div></div></div>	

Notes