



# Welcome

Amendment Training 2023

Form **1040-X**

(Rev. January 2020)

Department of the Treasury—Internal Revenue Service

## Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

► Go to [www.irs.gov/Form1040X](http://www.irs.gov/Form1040X) for instructions and the latest information.

**This return is for calendar year** ☐ 2018 ☐ 2017 ☐ 2016  
**Other year.** Enter one: calendar year

Your first name and middle initial

Your social security number

Spouse's social security number

Your phone number

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 spaces below. See instructions.

Foreign country name

Foreign province/state/county

**Amended return filing status.** You **must** check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.

☐ **Full-year health care coverage (or, for 2018 returns only, exempt).** If amending a 2019 return, leave blank. See instructions.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Qualifying widow(er) (QW) ☐ Head of household (HOH)

# Amending a Tax Return (1040X)

# Why do an Amended Return?

Per the IRS:

- If you discover an error after filing your return, you may need to amend your return. The IRS may correct certain errors on a return and may accept returns without certain required forms or schedules. In these instances, there's no need to amend your return.
- *However, file an amended return if there's a change in your filing status, income, deductions, credits, or tax liability.*

**Note:** Most common reason for an amended return is the client says they received/found another W2 or 1099 after initial filing.

# When Can We Amend a Return?

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## Original Returns Not Processed Yet?

- **Getting more money back?** Taxpayers should wait for the refund from their original tax return before filing an amended return. They can cash the refund check from the original return before receiving any additional refund.
- **Having to pay back?** Taxpayers filing an amended return because they owe more tax should file Form 1040-X and pay the tax as soon as possible.

## Original Return Already Processed?

- Generally, for a credit or refund, you must file Form 1040-X **within 3 years** (including extensions) after the date you filed your original return or within 2 years after the date you paid the tax whichever is later.

# Can We E-file Amended Returns?

## PAPER FILE:

- 2017 & 2018 tax years
- State return
- The original return was filed by paper.
- The primary and/or spouse's (if applicable) SSN is different from the one provided on the original return.
- The original return was filed as a surviving spouse.
- Responding to an IRS notice & including other changes to the return not included in the notice (send to address notice).

## ELECTRONICALLY FILE (E-FILE):

- 2019, 2020, 2021, and 2022 tax years
- The original federal return was e-filed and accepted.
- Adding income (W2, 1099, etc.)
- If there is a change to their filing status or to add a dependent who was previously claimed on another return.

Should I  
e-file?

Should I  
paper file?



**Note:** If the client brings in transcripts, they must be unredacted.  
If they are redacted, meaning EIN is not visible, the amendment must be a paper file.

# Before You Start:

Make sure you ask all the questions from this tracker to understand why the client needs an amendment.

## Amendment Tracker

Tax Year: \_\_\_\_\_  
(One form per year)

Note: Please answer ALL the questions below.

Case Reviewer (Name):

Original return prepared by Ladder Up:	YES	NO
If Yes, What tax site location was it originally prepared: (Hint: See bottom of page 2 of 1040 for location)		
Reason for Amendment:		
Change in Filing Status	YES	NO
Adding / Removing a dependent	YES	NO
Adding / Removing a tax form	YES	NO
What kind of tax form:		

Tax Preparer (Name):

When was the original return filed?		
Was the return originally e-filed or paper filed?	E-FILED	PAPER FILED
Accepted date (if LU prepared):		

Paper file: If any of the below are YES, the FEDERAL amendment must be PAPER FILE.

Original Return was filed by paper.	YES	NO
Primary SSN is different from original tax return.	YES	NO
Spouses SSN is different from original tax return.	YES	NO
Original return was filed as surviving spouse (Prev. Widower)	YES	NO
Responding due to IRS notice and including other changes to the return not included in the notice (send to address on notice).	YES	NO
Your site did not prepare the original e-filed return and you are unable to recreate the original e-filed return with all documents.	YES	NO

Quality Reviewer (Name):

Steps to Complete:		
Review Tax Preparer checklist above to determine if federal Amendment is eligible for Efile.		
Complete Quality Review for Amendment return.		
Follow Print Charts in Pub 4012 (M-4 and M-5) to print out needed copies for each return.		
Federal Amendment:	E-File	Paper file
State Amendment:	Paper file only	
What location is the return saved?		

Client Packet for Site to File

Client Agreement form	YES	
Efile Page, If applicable for Federal (Form 8879)	YES	NO
Amendment Tracker	YES	











# Scenario 1:

AMENDING A RETURN  
PREPARED AT LADDER UP

# What You Need:

A copy of the original tax return filed with the IRS (or a transcript of the original tax return)**BEFORE** creating a 1040X. (Client can call IRS to get a copy if needed – takes 10 days to get in mail)

- Log into the corresponding tax slayer account (tax site that client went to).
- If the client went to another tax site, please ask Site Leader to give you access to that specific tax site.
- Once you log-in, print the return if needed.
  - Client Search Menu → Tools → Click on Client Status → Scroll down to Federal transmission section → next to Accepted is a printer icon (that will print a copy of what was accepted by the IRS)

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE STATUS	
XXX-XX-1234	JEFF	PICKENS	(312) 466-0771	IRS	In Progress		   Tools Select
XXX-XX-1234	JOANNE	OAK	(312) 555-5555	IRS	Review	IL ...	   Tools Select



# Steps to Amend a Return Prepared by Ladder Up

- Log into the corresponding taxslayer account (tax site that client went to).
  - If the client went to another tax site, please ask Site Leader to
    1. Pull the original tax return amounts to Form 1040-X, Amended Return, column A. Original Amount, by taking the following steps:
      - a. Find and open the original return in TaxSlayer.
      - b. Select 20XX Amended Return. TaxSlayer displays the Amended Tax Returns - Form 1040-X page:

**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)	BEGIN
Explain Changes	BEGIN
Print Amended Return	BEGIN

# Steps to Amend a Return Prepared by Ladder Up Continued:

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- c. Select **Begin** on the **Original Return Information** line.
  - d. Because the IRS accepted the return through TaxSlayer, the software defaults the original accepted return information on this page. Compare the carryforward information to the printed original return. Make changes if necessary. If the IRS issued a notice and made an adjustment to the original return or if the taxpayer previously filed an amended return, update the information accordingly using these documents.
  - e. Show amount paid with original return and any additional tax paid later on designated line.
  - f. TaxSlayer asks for the state refund amount, or the amount paid if there is a state balance due. If amending a state return, go to the Payments and Credits line and select Begin or Edit. Enter the amount paid with the original state return or state refund received.
  - g. If the taxpayer is changing personal exemptions, has changed their address, or wants to change an election for the Presidential Election Campaign Fund, select the appropriate check boxes at the bottom of the page. If the taxpayer is not adding or removing an exemption, uncheck the last box.
  - h. When finished, select **Continue**.
2. Go to **Make corrections for Amended Return** and make all necessary changes based on the new information from the taxpayer. (For example, if the taxpayer needs to add a Form W-2, add it now as you would if preparing a return normally.)

# Steps to Amend an IL Return Prepared by Ladder Up Continued:

## 3. Amend the State Return (if needed)

- a. Select **Begin** on the **Amend State Return(s)** line. If there are no state changes, skip to step 4.
- b. Select **Amend State** for the state you need to amend.

State	Return Type		
Wisconsin	Resident	<a href="#">Amend State</a>	 

- c. Select **Begin** on the **Amended Return** line.
- d. Read the screen and select **Yes** from the drop-down list.
- e. Select **Begin** on the Review and Complete Amended Return line.
- f. Select **Begin** on each line of the State Return: Review and Complete Amended Return page. Use the printed original return to ensure all information has been entered correctly based on the original accepted return.
- g. When you finish reviewing all information, select **Back**.
- h. TaxSlayer Pro displays the State Return: Amended Return page. When finished with all the information for the amended return, select **Save**, then **Exit** return to leave the state's page. Repeat as necessary for other states.

# Steps to Amend a Return Prepared by Ladder Up Continued:

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## 4. Review amended return and explain changes

- a. From the **Amended Tax Return – Form 1040X** page, select **Print Amended Return**, select **Begin**, then **Continue**. On the “Print Results” page select **Print your 20XX Tax Return**.
- b. In the PDF file of the return, examine Column A to verify all the information agrees with the original Form 1040, U.S. Individual Tax Return. Next, verify the amounts in Column C agree with the amended return figures. Then, confirm Column B is the difference between Columns C and A, which represents the amounts of what is being added or removed.
- c. Verify the correct amount overpaid or owed. On page 2, verify that all information is correct and that appropriate boxes are checked for qualifying children eligible for Child Tax Credit.
- d. If the state form is amended, scroll down the pdf to the state forms and verify that additions to or subtractions from the federal AGI that were manually made on the amended state return are correct.
- e. Write down which lines have changed on Form 1040-X and state amended return.
- f. Select **Begin** on the Explain Changes line. Enter each line number and an explanation for the change on that line.
- g. Ask a Quality Reviewer to double-check all entries on the amended return.

# Steps to Amend a Return Prepared by Ladder Up Continued:

5. If the amended return will be e-filed:

a. Go to e-file section and select the radio button for amended tax return.

b. At the following screen, set the return type to either E-file: Mail Payment or E-file: Paper Check. Note that direct deposit and direct debit are not available for federal amended returns. Do not select these options even if offered by TaxSlayer.

c. Continue through the remainder of the Submission section.

d. Print return copies for taxpayer (including Form 8879) and state as shown below. Form 8879 may show incorrect amount of balance due (1040-X Line 20) or overpayment (1040-X Line 21) – if so, make pen and ink change.

## E-file Print Chart

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	2		1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	2		1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

e. If amended return results in a balance due, review Form 1040-V. If amount is not correct, make pen and ink change. If no 1040-V in print package, go to this [1040-V link](#), choose voucher for year of amended return and fill in the fillable form. Provide taxpayer with address from current 1040-V since remittance addresses on prior year 1040-Vs may have changed.

f. Share return with taxpayer and secure signature(s) on Form 8879.

g. In TaxSlayer, mark return Complete. Transmit if authorized to do so, otherwise, save and exit.

h. After return has been transmitted, check status on Client List>Tools>Client Status. There will be a listing for return type of 1040 (Amended). Ensure return is accepted.

i. E-file or prepare paper return for state amended return filing, as appropriate, after federal e-filed amended return is accepted.

6. If amended return will be a paper return:

Print forms as indicated in table below.

Paper Return Chart

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	3	1	1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	3	1	1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

- a. Staple to the front of the 1040-X:
  - i. A copy of any Form W-2 or Form W-2c that supports changes on this return.
  - ii. A copy of any Form W-2G or 1099-R that support changes on this return, but only if tax was withheld.
- c. If there is a balance due, taxpayer needs to include the payment with the 1040-X. Do not attach the payment to the 1040-X. No separate payment voucher is needed. Direct debit is not available for amended returns. Alternatively, the taxpayer can make a payment through direct pay on IRS.gov.
- d. Direct deposit is not available for amended return overpayments.
- e. Verify the state payment voucher amount (if used for your state) and that the state amended return requirements are met.
- f. Do not attach the original return
- g. Have the taxpayer(s) sign the 1040-X and amended state return.
- h. If responding to a notice from the IRS to include other changes not included in the notice, send the federal amended return to the address shown on the notice. If not, use the address in the 1040-X instructions.

# Steps to Amend a Return Prepared by Ladder Up

## Continued:

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## Scenario 2:

AMENDING A RETURN  
NOT PREPARED AT  
LADDER UP

# Steps to Amend a Return **NOT** Prepared by Ladder Up

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*The taxpayer must provide a copy of the original return, IRS adjusted amounts after the original return was processed, or previously filed amended returns.*

1. Since the return does not currently exist, create a federal return and state return, if applicable, that includes the amended information. These return figures comprise Form 1040-X, Column C.

If the amended return is to be e-filed, all documents must be input individually. If preparing a paper amended return, multiple documents may be combined.

For any return with multiple information-reporting documents, as an alternative to entering every document, add the documents together. The software requires an EIN and business address to calculate and place information on the correct line of the tax return. Choose an EIN and business address from the available information-reporting documents for software input. All information-reporting documents that support changes must be included with the tax return. If applicable, create state return.

For returns with adjustments, credits, and additional schedules:

- a. Schedule C with no required amendment can be created by using the net profit as total income.
- b. Schedule D with no required amendment can be created by using one transaction for long term and/or one transaction for short term. Enter the net gain as the sales price with no basis.
- c. Adjustments and credits information is entered as applicable.

2. Go to the 20xx Amended Return menu > Original Federal Return Information screen to provide the original return information.
  - a. This menu populates Form 1040-X, column A. Enter information from original return, or adjusted figures if a previous amendment was filed or an IRS adjustment was made.
  - b. Form 1040-X columns C will populate based on the return prepared with the amended information. Column B will populate based on the differences between Columns C and A.
  - c. Go to the Amend State Return screen.
  - d. Select **Edit Amended** link at Amended State Return screen.
  - e. Select **Amended Return**.
  - f. Select **Yes** at the Create Amended Return box.
  - g. Complete entries at Review and Complete Amended Return screen, particularly entries involving dollar amounts.
3. When you have confirmed or entered all amounts from the original return, continue with steps 3 through 6 on the Amended Returns page.



*Taxpayers can use the **Where's My Amended Return?** online tool to check the status of their electronically-filed Form 1040-X.*

## Steps to Amend a Return **NOT** Prepared by Ladder Up Continued:

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# Explain Why We Are Amending

- Tax Slayer requires an explanation of what the changes we are making.

### Examples of explanations (most common):

- Add/remove income.
  - W2, 1099s, Schedule C, etc.
- Add/remove dependents.
- Add/remove filing status.



# E-filing a 1040X

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## Quality Reviewer:

- Mark return E-file Amended Return
- Print copy of the 8879, 1040X, and entire corrected 1040 for client
- Review the new 1040 and 1040X with client
- Client **MUST** sign the 8879 to give Ladder Up permission to e-file federal return



Form **1040-X** Department of the Treasury—Internal Revenue Service  
**Amended U.S. Individual Income Tax Return**  
 ▶ Use this revision to amend 2019 or later tax returns.  
 ▶ Go to [www.irs.gov/Form1040X](https://www.irs.gov/Form1040X) for instructions and the latest information.

(Rev. July 2021) OMB No. 1545-0074

**This return is for calendar year** (enter year) **2022** **or fiscal year** (enter month and year ended)

Your first name and middle initial **JENNIFER** Last name **MORRISON** Your social security number **XXX-XX-1234**  
 If joint return, spouse's first name and middle initial Last name Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number  
**5345 N LINCOLN AVE** **CHICAGO, IL 60625** **312-555-0771**  
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name Foreign province/state/county Foreign postal code

**Amended return filing status.** You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from married filing jointly to married filing separately after the return due date.  
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
 If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW 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 III 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 III	C. Correct amount
<b>Income and Deductions</b>			
<b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ▶ <input type="checkbox"/>	<b>1</b> 46618	4972	51590
<b>2</b> Itemized deductions or standard deduction . . . . .	<b>2</b> 19400		19400
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b> 27218	4972	32190
<b>4a</b> Reserved for future use . . . . .	<b>4a</b>		
<b>b</b> Qualified business income deduction . . . . .	<b>4b</b>	78	78
<b>5</b> Taxable income. Subtract line 4b from line 3. If the result is zero or less, enter -0- . . . . .	<b>5</b> 27218	4894	32112
<b>Tax Liability</b>			
<b>6</b> Tax. Enter method(s) used to figure tax (see instructions): TABLE	<b>6</b> 2974	588	3562
<b>7</b> Nonrefundable credits. If a general business credit carryback is included, check here . . . . . ▶ <input type="checkbox"/>	<b>7</b> 2974	588	3562
<b>8</b> Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . .	<b>8</b>		
<b>9</b> Reserved for future use . . . . .	<b>9</b>		
<b>10</b> Other taxes . . . . .	<b>10</b> 64	(64)	
<b>11</b> Total tax. Add lines 8 and 10 . . . . .	<b>11</b> 64	(64)	
<b>Payments</b>			
<b>12</b> Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. (If changing, see instructions.) . . . . .	<b>12</b> 3000	1925	4925
<b>13</b> Estimated tax payments, including amount applied from prior year's return	<b>13</b>		
<b>14</b> Earned income credit (EIC) . . . . .	<b>14</b> 584	(584)	
<b>15</b> Refundable credits from: <input checked="" type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input checked="" type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify): . . . . .	<b>15</b> 1851	(588)	1263
<b>16</b> Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed . . . . .	<b>16</b>		
<b>17</b> Total payments. Add lines 12 through 15, column C, and line 16 . . . . .	<b>17</b>		6188
<b>Refund or Amount You Owe</b>			
<b>18</b> Overpayment, if any, as shown on original return or as previously adjusted by the IRS . . . . .	<b>18</b>		5371
<b>19</b> Subtract line 18 from line 17. (If less than zero, see instructions.) . . . . .	<b>19</b>		817
<b>20</b> Amount you owe. If line 11, column C, is more than line 19, enter the difference . . . . .	<b>20</b>		
<b>21</b> If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return . . . . .	<b>21</b>		817
<b>22</b> Amount of line 21 you want refunded to you . . . . .	<b>22</b>		817
<b>23</b> Amount of line 21 you want applied to your (enter year): estimated tax <b>23</b>	<b>23</b>		

Complete and sign this form on page 2.

For Paperwork Reduction Act Notice, see separate instructions. Form **1040-X** (Rev. 7-2021)

# Review 1040X



<b>Part I Dependents</b>				
Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. Enter the information for the return year entered at the top of page 1.		A. Original number of dependents reported or as previously adjusted	B. Net change — amount of increase or (decrease)	C. Correct number
24	Reserved for future use . . . . .	24		
25	Your dependent children who lived with you . . . . .	25	2	2
26	Your dependent children who didn't live with you due to divorce or separation . . . . .	26		
27	Other dependents . . . . .	27		
28	Reserved for future use . . . . .	28		
29	Reserved for future use . . . . .	29		
30	List <b>ALL</b> dependents (children and others) claimed on this amended return.			

<b>Dependents</b> (see instructions):		(b) Social security number	(c) Relationship to you	(d) <input checked="" type="checkbox"/> if qualifies for (see instructions):	
If more than four dependents, see instructions and check here <input type="checkbox"/>	(a) First name Last name			Child tax credit	Credit for other dependents
	CARLA DAVIS	XXX-XX-4567	DAUGHTER	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	OLLIE MORRISON	XXX-XX-7894	SON	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

<b>Part II Presidential Election Campaign Fund</b> (for the return year entered at the top of page 1)
Checking below won't increase your tax or reduce your refund.
<input type="checkbox"/> Check here if you didn't previously want \$3 to go to the fund, but now do.
<input type="checkbox"/> Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

<b>Part III Explanation of Changes.</b> In the space provided below, tell us why you are filing Form 1040-X.
▶ Attach any supporting documents and new or changed forms and schedules.
ADDED W-2.
REMOVED OTHER INCOME AND ADDED TO SCHEDULE C.

Review  
1040X  
Continued:

<b>Sign Here</b>	<b>Remember to keep a copy of this form for your records.</b>				
	Under penalties of perjury, I declare that I have filed an original return, and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.				
	▶ Your signature _____		Date _____	TEACHER Your occupation	
<b>Paid Preparer Use Only</b>	▶ Spouse's signature. If a joint return, <b>both</b> must sign. _____		Date _____	Spouse's occupation _____	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶ PRACTICE LAB			Firm's EIN ▶	
	Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005			Phone no. (202) 202-2022	

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service

## IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name

JENNIFER MORRISON

Spouse's name

Social security number

XXX-XX-1234

Spouse's social security number

**Part I Tax Return Information — Tax Year Ending December 31, 2022** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

<b>1</b>	Adjusted gross income	<b>1</b>	51590
<b>2</b>	Total tax	<b>2</b>	
<b>3</b>	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	<b>3</b>	4925
<b>4</b>	Amount you want refunded to you	<b>4</b>	6188
<b>5</b>	Amount you owe	<b>5</b>	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- ☒ I authorize PRACTICE LAB to enter or generate my PIN 

1	1	2	3	4
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 as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ 05/22/2023**Spouse's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as my signature on the income tax return (original or amended) I am now authorizing. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

3	6	9	2	5	8	9	8	7	6	5
---	---	---	---	---	---	---	---	---	---	---

  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 05/22/2023**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**For Paperwork Reduction Act Notice, see your tax return instructions. <sup>1</sup>  
QNAForm **8879** (Rev. 01-2021)



Illinois Department of Revenue  
**2022 Form IL-1040-X**  
Amended Individual Income Tax Return



REV 12

**Step 1: Personal Information** - Enter personal information and Social Security numbers (SSN). You must provide the entire SSN(s) - no partial SSN.

<b>A</b> Your first name and middle initial	Your last name	Year of birth	Your social security number		
JENNIFER	MORRISON	1977	XXX-XX-1234		
Spouse's first name and middle initial	Spouse's last name	Spouse's year of birth	Spouse's social security number		
Mailing address (See inst. if foreign address)		Apartment number	City	State	Zip or postal code
5345 N LINCOLN AVE			CHICAGO	IL	60625
Foreign nation if not US (do not abbreviate)		County (Illinois only)	Email address		
<b>B</b> Check the box if your Social Security number(s), name(s), or address listed above are different from your previously filed return.					<input type="checkbox"/>
<b>C</b> Filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Widowed <input checked="" type="checkbox"/> Head of household					
<b>D</b> Check if someone can claim you, or your spouse if filing jointly, as a dependent. See instructions. <input type="checkbox"/> You <input type="checkbox"/> Spouse					
<b>E</b> Check the box if this applies to you during 2022. <input type="checkbox"/> Nonresident - <b>Attach</b> Schedule NR <input type="checkbox"/> Part-year resident - <b>Attach</b> Schedule NR					
<b>STOP</b> If you are changing your Illinois return due to a change to your federal return that resulted in an overpayment, <b>do not file</b> this form until you receive notification the Internal Revenue Service (IRS) accepted the changes.					

**Step 2: Income**

	Corrected figures
1 Federal adjusted gross income	1 51590.00
2 Federally tax-exempt interest and dividend income	2 .00
3 Other additions. <b>Attach</b> Schedule M.	3 .00
4 <b>Total income.</b> Add Lines 1 through 3.	4 51590.00

**Step 3: Base Income**

5 Social Security benefits and certain retirement plan income. <b>Attach</b> federal Form 1040 or 1040-SR, Page 1.	5 .00
6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Line 1. <b>Attach</b> federal Form 1040 or 1040-SR, Schedule 1.	6 .00
7 Other subtractions. <b>Attach</b> Schedule M.	7 .00
8 Total subtractions. Add Lines 5 through 7.	8 .00
9 <b>Illinois base income.</b> Subtract Line 8 from Line 4.	9 51590.00

# Amended Illinois State Return

▲ Sample W-2 and 1099 forms here. ▼

Staple your check and IL-1040-X-V here.

Step 4: Exemptions - See instructions before completing Step 4.

10	a	Enter the exemption amount for yourself and your spouse. See Instructions.	10a	2425.00
	b	Check if 65 or older: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	10b	.00
	c	Check if legally blind: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	10c	.00
	d	If you are claiming dependents, enter the amount from Sch. IL-E/EIC, Step 2, Line 1. Attach Sch. IL-E/EIC.	10d	4850.00
		Exemption allowance. Add Lines 10a through 10d.	10	7275.00

Step 5: Net Income and tax

11	Residents only:	Net income. Subtract Line 10 from Line 9.	11	44315.00
	Nonresidents and part-year residents only:	Enter your Illinois net income from Schedule NR. Attach Schedule NR.		
12	Residents:	Multiply Line 11 by 4.95% (.0495).	12	2194.00
	Nonresidents and part-year residents:	Enter the tax from Schedule NR.	13	.00
13	Recapture of investment tax credits.	Attach Schedule 4255.	14	2194.00
14	Income tax.	Add Lines 12 and 13. Cannot be less than zero.		

Step 6: Tax After Nonrefundable Credits

15	Credit from Schedule CR.	Attach Schedule CR.	15	.00
16	Property tax and K-12 education expense credit from Schedule ICR.	Attach Schedule ICR.	16	.00
17	Credit from Schedule 1299-C.	Attach Schedule 1299-C.	17	.00
18	Nonrefundable credits.	Add Lines 15, 16, and 17. Cannot exceed the tax amount on Line 14.	18	.00
19	Tax after nonrefundable credits.	Subtract Line 18 from Line 14.	19	2194.00

Step 7: Other Taxes

20	Household employment tax	20	.00
21	Use tax reported on your original return. You cannot change the use tax from what you originally reported. See instructions.	21	.00
22	Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges	22	.00
23	Total tax. Add Lines 19, 20, 21, and 22.	23	2194.00

Amended  
Illinois State  
Return  
Continued:

<b>24 Total tax.</b> Enter the amount from Line 23.	<b>24</b> <u>2194.00</u>				
<b>Step 8: Payments and Refundable Credit</b>					
<b>25</b> Illinois Income Tax withheld. <b>Attach</b> Schedule IL-WIT.	<b>25</b> <u>3200.00</u>				
<b>26</b> Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return.	<b>26</b> <u>00</u>				
<b>27</b> Pass-through withholding. <b>Attach</b> Schedule K-1-P or K-1-T.	<b>27</b> <u>00</u>				
<b>28</b> Pass-through entity tax credit. <b>Attach</b> Schedule K-1-P or K-1-T.	<b>28</b> <u>00</u>				
<b>29</b> Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 8. <b>Attach</b> Schedule IL-E/EIC.	<b>29</b> <u>00</u>				
<b>30</b> Total amount paid with original return and additional tax paid after return filed. See instructions.	<b>30</b> <u>00</u>				
<b>31 Total payments and refundable credit.</b> Add Lines 25 through 30.	<b>31</b> <u>3200.00</u>				
<b>Step 9: Corrected Total Overpayment or Underpayment</b>					
<b>32</b> If Line 31 is greater than Line 24, subtract Line 24 from Line 31. This is your adjusted <b>overpayment</b> .	<b>32</b> <u>1006.00</u>				
<b>33</b> If Line 24 is greater than Line 31, subtract Line 31 from Line 24. This is your adjusted <b>underpayment</b> .	<b>33</b> <u>00</u>				
<b>Step 10: Adjusted Refund or Amount You Owe</b>					
<b>34</b> Overpayment, if any, as shown on your original Form IL-1040, Line 31, or as adjusted by the Department. Do not include interest you received. See instructions.	<b>34</b> <u>158.00</u>				
<b>35 Overpayment.</b> If Line 32 is greater than Line 34, subtract Line 34 from Line 32.	<b>35</b> <u>848.00</u>				
<b>36</b> Amount from Line 35 you want <b>refunded to you</b> . I choose to receive my refund by	<b>36</b> <u>848.00</u>				
<b>a</b> <input type="checkbox"/> <b>direct deposit</b> - Complete the information below if you check this box. <div style="border: 1px solid black; padding: 5px; margin-top: 5px;">           Routing number <span style="border-bottom: 1px solid black; display: inline-block; width: 100px;"></span>           Checking or <input type="checkbox"/> Savings           <div style="margin-top: 5px;">             Account number <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span> </div> </div>					
<b>b</b> <input checked="" type="checkbox"/> <b>paper check.</b>					
<b>37</b> Subtract Line 36 from Line 35. This amount will be <b>applied to your estimated tax</b> . See instructions.	<b>37</b> <u>00</u>				
<b>38 Amount you owe.</b> If you have an amount on Line 32 and this amount is less than Line 34, subtract Line 32 from Line 34 <b>or</b> if you have an amount on Line 33, add Lines 33 and 34.	<b>38</b> <u>00</u>				
<b>Step 11: Amended Information</b>					
<b>A</b> Check the box that identifies why you are making this change. <b>** Attach a copy of your federal finalization.</b> See instructions. <input checked="" type="checkbox"/> <b>**Federal change accepted on</b> <u>01</u> / <u>22</u> / <u>2023</u> <input type="checkbox"/> <b>**NOL accepted on</b> <u>01</u> / <u>22</u> / <u>2023</u> <input type="checkbox"/> <b>State change</b> <div style="text-align: center; font-size: small;">             Month Day Year                      Month Day Year           </div>					
<b>B</b> On what date did you file your original Form IL-1040 or your latest Form IL-1040-X? <u>02/22/2023</u> <div style="text-align: center; font-size: small;">             Month Day Year           </div>					
<b>C</b> Did you file a federal Form 1040X or Form 1045? If "Yes," you must attach a copy to this form. See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
<b>D</b> Explain, in detail, the reason(s) for filing this amended return. Attach a separate sheet if needed.					
ADDED W-2. REMOVED OTHER INCOME AND ADDED TO SCHEDULE C.					
<b>Step 12: Signature</b>					
If this is a joint return, both you and your spouse must sign below. Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.					
<b>Sign Here</b>	Your signature	Date (mm/dd/yyyy)	Spouse's signature	Date (mm/dd/yyyy)	Daytime phone number
		05/22/2023			(312) 555-0771
<b>Paid Preparer Use Only</b>	Print/Type paid preparer's name		Paid preparer's signature		<input type="checkbox"/> Check if self-employed Paid Preparer's PTIN S12345678
	Firm's name ▶ PRACTICE LAB		Date (mm/dd/yyyy) 05/22/2023		
	Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005		Firm's FEIN ▶		Firm's phone ▶ (202) 202-2022
<b>Third Party Designee</b>	Designee's name (please print)		Designee's phone number		<input type="checkbox"/> Check if the Department may discuss this return with the third party designee shown in this step.
			( )		

# Amended Illinois State Return Continued:



# E-file Section on Tax Slayer

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## 4. Review amended return and explain changes

- a. From the **Amended Tax Return – Form 1040X** page, select **Print Amended Return**, select **Begin**, then **Continue**. On the “Print Results” page select **Print your 20XX Tax Return**.
- b. In the PDF file of the return, examine Column A to verify all the information agrees with the original Form 1040, U.S. Individual Tax Return. Next, verify the amounts in Column C agree with the amended return figures. Then, confirm Column B is the difference between Columns C and A, which represents the amounts of what is being added or removed.
- c. Verify the correct amount overpaid or owed. On page 2, verify that all information is correct and that appropriate boxes are checked for qualifying children eligible for Child Tax Credit.
- d. If the state form is amended, scroll down the pdf to the state forms and verify that additions to or subtractions from the federal AGI that were manually made on the amended state return are correct.
- e. Write down which lines have changed on Form 1040-X and state amended return.
- f. Select **Begin** on the Explain Changes line. Enter each line number and an explanation for the change on that line.
- g. Ask a Quality Reviewer to double-check all entries on the amended return.



5. If the amended return will be e-filed:
- a. Go to e-file section and select the radio button for amended tax return.



- b. At the following screen, set the return type to either E-file: Mail Payment or E-file: Paper Check. Note that direct deposit and direct debit are not available for federal amended returns. Do not select these options even if offered by TaxSlayer.
- c. Continue through the remainder of the Submission section.
- d. Print return copies for taxpayer (including Form 8879) and state as shown below. Form 8879 may show incorrect amount of balance due (1040-X Line 20) or overpayment (1040-X Line 21) – if so, make pen and ink change.

**E-file Print Chart**

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	2		1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	2		1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

- e. If amended return results in a balance due, review Form 1040-V. If amount is not correct, make pen and ink change. If no 1040-V in print package, go to this [1040-V link](#), choose voucher for year of amended return and fill in the fillable form. Provide taxpayer with address from current 1040-V since remittance addresses on prior year 1040-Vs may have changed.
- f. Share return with taxpayer and secure signature(s) on Form 8879.
- g. In TaxSlayer, mark return Complete. Transmit if authorized to do so, otherwise, save and exit.
- h. After return has been transmitted, check status on Client List>Tools>Client Status. There will be a listing for return type of 1040 (Amended). Ensure return is accepted.
- i. E-file or prepare paper return for state amended return filing, as appropriate, after federal e-filed amended return is accepted.

# E-file Section on Tax Slayer Continued:

# Paper Filing a 1040X

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## Quality Reviewer:

- Print 2 copies of the 1040X, updated 1040, and all schedules (send everything – because if you miss one form that changed, the IRS will reject it and that will cause a delay).
- Review it with the client and have them sign the 1040X **AND** the new 1040.
- Attach to the **front** of Form 1040X:
  - Copies of all new W2s, 1099s, etc. that were added to the return as part of the amendment.
- Attach to the **back** of Form 1040X:
  - Any other documents that were added to the 1040 as part of the amendment (1095 A, 1098s, etc.)
  - Any new 1040 and schedules



**6.** If amended return will be a paper return:

Print forms as indicated in table below.

**Paper Return Chart**

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	3	1	1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	3	1	1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

- a.** Staple to the front of the 1040-X:
  - i.** A copy of any Form W-2 or Form W-2c that supports changes on this return.
  - ii.** A copy of any Form W-2G or 1099-R that support changes on this return, but only if tax was withheld.
- c.** If there is a balance due, taxpayer needs to include the payment with the 1040-X. Do not attach the payment to the 1040-X. No separate payment voucher is needed. Direct debit is not available for amended returns. Alternatively, the taxpayer can make a payment through direct pay on IRS.gov.
- d.** Direct deposit is not available for amended return overpayments.
- e.** Verify the state payment voucher amount (if used for your state) and that the state amended return requirements are met.
- f.** Do not attach the original return
- g.** Have the taxpayer(s) sign the 1040-X and amended state return.
- h.** If responding to a notice from the IRS to include other changes not included in the notice, send the federal amended return to the address shown on the notice. If not, use the address in the 1040-X instructions.

# Paper Filing a 1040X Continued:

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And now it's your turn!







# THANK YOU VOLUNTEERS

LADDER UP