ATX[™] Learning Portal

Creating Amended Returns

A taxpayer and preparer should file an amended return to make corrections to a return that has already been filed for the tax year.

As a tax preparer, you can file Form 1040X, Amended U.S. Individual Income Tax Return, to amend:

- Form 1040
- Form 1040NR
- Form 1040NR-EZ

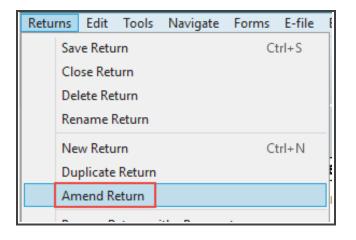
Amending a Return in ATX

You should file an amendment only if the original return has already been filed and accepted by the IRS or state.

 $oldsymbol{1}$ If the return has not been filed, make corrections to the original return, then file. If the return was rejected, make corrections to the rejected return, and resubmit.

To amend a return in ATX:

- Open the original return from Return Manager. 1.
- 2. From the Returns menu, click Amend Return.





3. ATX opens a second copy of the return, including Form 1040x. Click the **Page 1** worksheet tab.

| Returns Edit | Returns Edit Tools Navigate Forms E-file Tax Research CCH iFirm Support | | | | | | | | |
|-----------------|--|---------------------------------|----------------------|------------------|-------------------|-------------------------------------|--|------------|------|
| Save Add Form | ns Restore Start Link | w Back Forward | Check Return | Print Pag | CCH iFirm | Client Portal | Contraction For the second sec | eSign | ePay |
| Main Info | Taxpayer is claiming a loss | or credit carryback. | | | | | | | |
| 1040 | | | | | | | | | _ |
| Sch EIC (1040) | E 4040 V | Departm | ent of the Treasury- | Internal Revenue | Service | | 1 | | |
| Sch 8812 (1040) | ∄ 1040-X | Amended U.S | 6. Individu | al Incom | e Tax Retu | rn | 0.00 | No. 1545-0 | |
| 1040 EF Info | | | | | | | OMB | NO. 1545-0 | 014 |
| 1040-X | (Rev. February 2024) | Go to www.irs.gov/For | m1040X for inst | ructions and t | he latest informa | tion. | | | |
| 2441 | This return is for calendar year (enter year) 2023 or fiscal year (enter month and year ended) | | | | | | | | |
| 8867 | Your first name and middle initial | | Last name | | | Your social sec | curity numbe | er | |
| 8879 | JOHN EXAMPLE 111-11-1111 | | | | | | | | |
| | If joint return, spouse's first name and middle initial Last name Spouse's social security number | | | | | | | | |
| Bank Account | Home address (number and street). If you h | | | | Apt. no. | 222-22-2222 | | | _ |
| Comparison | 123 MAIN ST | ave a P.O. box, see instruction | 15. | | Apt. no. | Presidential Check here if yo | | | n |
| W2 (1040) | City, town, or post office. If you have a foreig | in address, also complete spa | ces below. | State Z | IP code | if filing jointly, di | dn't previous | hy | |
| | Kennesaw | , | | A 3 | 0144 | want \$3 to go to do. Checking a | | | |
| | Foreign country name Foreign province/state/country Foreign postal code change your tax or refund. | | | | | | | | |
| | You Spouse | | | | | | | | |
| | 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 Tried filing separately (MFS) X Head of household (HOH) Qualifying surviving spouse (QSS) | | | | | | | | |
| | 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: | | | | | | | | |

All taxpayer information carries over from the original return. You can edit the Name, Social Security Number, Address and filing status on the Main Info page.

Form 1040X includes three columns for the income section:

- **Column A**: Original Amount
- Column B: Net Change
- **Column C**: Correct Amount
- **4.** Make changes related to income in Column C.

| Use Part III on the back to explain any changes | | | A. Original amount or as previously adjusted | B. Net change— amount of increase or (decrease)— | C. Correct Amount |
|---|---|---|--|--|----------------------|
| Incom | Income and Deductions | | (see instructions) | explain in Part III | |
| 1 | Adjusted gross income. If a net operating loss (NOL) carryback is | | | | |
| | included, check here | 1 | 12,500 | 2,500 | 15,000 |
| 2 | Itemized deductions or standard deduction | 2 | 18,000 | | 18,000 |
| 3 | Subtract line 2 from line 1 | 3 | -5,500 | 2,500 | -3,000 |
| 4 | Exemptions. If changing, complete Part I on page 2 and enter the | | | | |
| | amount from line 29 | 4 | · | | |
| 5 | Taxable income. Subtract line 4 from line 3 | 5 | 0 | 0 | 0 |
| Tax Li | Tax Liability | | | | |
| 6 | Tax. Enter method(s) used to figure tax (see instructions): | | | | |
| | Table | 6 | | | |

ATX automatically calculates the amount in Column B.

- You can type new amounts directly in Column C, or you can add/edit the income forms. You can still use the JumpTo feature to access additional forms.
- 5. If you need to make changes related to the taxpayer's tax liability or credits claimed, use Lines 6-11.

| Tax Liability | | | | | | |
|---------------|----|--|----|---|---|---|
| - | 6 | Tax. Enter method(s) used to figure tax (see instructions): | | | | |
| | | Table | 6 | | | |
| | 7 | Credits. If general business credit carryback is included, | | | | |
| | | check here | 7 | | | |
| 1 | 8 | Subtract line 7 from line 6. If the result is zero or less, enter -0 | 8 | 0 | 0 | 0 |
| 1 | 9 | Health care: individual responsibility (see instructions) | 9 | | | |
| 1 | 10 | Other taxes | 10 | | | |
| _ | 11 | Total tax. Add lines 8, 9, and 10 | 11 | 0 | 0 | 0 |

6. To adjust tax withholding, estimated payments or other payments made, complete Column C for Lines 12-17:

| Payments | | | | | | |
|----------|--|-------|-------------------|------|----|-------|
| 12 | Federal income tax withheld and excess social security and tier 1 RRTA | | | | | |
| | tax withheld. (If changing, see instructions.) | 12 | 2,087 | | | 2,087 |
| 13 | Estimated tax payments, including amount applied from prior year's return | 13 | | | | |
| 14 | Earned income credit (EIC) | 14 | | | | |
| 15 | Refundable credits from: 🚺 Schedule 8812 Form(s) 🚺 2439 🚺 4136 | | | | | |
| | 8863 8885 8962 or other (specify): | 15 | | | | |
| 16 | Total amount paid with request for extension of time to file, tax paid with orig | nal r | eturn, and additi | onal | | |
| | tax paid after return was filed | | | | 16 | |
| 17 | Total payments. Add lines 12 through 15, column C, and line 16 | | | | 17 | 2,087 |

7. Complete Form 1040X Part II to explain changes made to these sections.

| -1 | | |
|----|---------|--|
| | Part II | Explanation of Changes. 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. |
| | | |
| | | |
| | | |
| 1 | | |
| | | |
| | | |
| | - | |
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| | - | |
| J | | |

Filing an Amended Return

You have two options to file the Amended Return. You can e-file the amended return or it can be mailed. To e-file the return, the original return must have been e-filed first. If the original return was not e-filed then it will have to be mailed.

1. To e-file the amended return, once completed, click the E-file button and then select Federal 1040.

| Returns Edit | Tools Navigate Forms E-file Tax Research CCH iFirm Support |
|-------------------------------------|--|
| Save Add For | Start Link Interview Back Forward Check Return Print Page CCH IFirm Client Portal E-file eSign ePayment Calculator Preparer/ERO Tax Research Search G |
| Main Info 1040 Sch EIC (1040) | Due to electronic filing requirements, Page 2, Part I information has to be provided, as applicable, regardless if this information has changed or not. |
| Sch 8812 (1040) | Form 1040-X (Rev 2-2024) JOHN EXAMPLE 111-1111 Page 2 Part I Dependents |
| 1040 EF Info 1040-X 2441 | Complete this part to change any information relating to your dependents. This would include a change in the number of dependents. This would include a change in the number of dependents. This mound information for the return year entered at the top of page 1. |
| 8867 8879 Bank Account | 24 Reserved for future use. 24 25 Your dependent children who lived with you. 25 1 27 Reserved for future use. 26 1 |
| Comparison W2 (1040) | 27 Other dependents Create E-file Performed for future use. Performed for future use. Click to select jurisdictions: 28 Reserved for future use. Click to select jurisdictions: Click to select jurisdictions: 30 List ALL dependents (children and others) claimed on this Click to select jurisdictions: Click to select jurisdictions: |
| | Dependents (see instructions): (a) First name Last name (Last name) |
| | If more CHILD EXAMPLE Constructions CHILD EXAMPLE CONStruction CHILD Fixed Part II Constructions Child Part II Child Pa |
| | Attach any supporting documents and new or change |

2. Click Create

| Create E-file | × |
|--------------------------------|---------------|
| Click to select jurisdictions: | |
| ✓ Federal 1040 | |
| P Help | Create Cancel |

3. Once the e-file creates, go to the E-file Manager and transmit the e-file.

The second option is to mail the amended return. The IRS has specific requirements regarding the forms and the order in which they are arranged when mailed.

- **1.** Print and arrange the return in this order:
 - Form 1040X
 - Schedules or forms supporting changes (using Attachment Sequence No. shown on form)
 - Supporting documents (in the same order as the above schedules or forms)
- **1** For detailed information about arranging the printed forms, review the IRS instructions for Form 1040X.
- **2.** Review the return with the taxpayer and obtain the taxpayer's signature on Form 1040X, Page 2. Instruct the taxpayer where to mail the signed return.

See the charts below to determine the correct mailing address:

| IF you are filing Form 1040X: | THEN mail Form 1040X and attachments to: |
|---|---|
| In response to a notice you received from the IRS | The address shown in the notice |
| To claim the HCTC for 2014 | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 |
| With Form 1040NR or 1040NR-EZ | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 |

If the above situations do not apply to the taxpayer, review the chart below to determine the correct mailing address:

| IF you live in: | THEN mail Form 1040X and attachments to: |
|---|--|
| Florida, Louisiana, Mississippi, Texas | Department of the Treasury Internal Revenue Service Austin, TX 73301-0052 |
| Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming | Department of the Treasury Internal Revenue Service Fresno, CA 93888-0422 |
| Alabama, Connecticut, Delaware, District of Columbia, Georgia, Kentucky, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia | Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0052 |
| A foreign country, U.S. possession or territory*; or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563; or are a dual-status alien | Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 |