

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

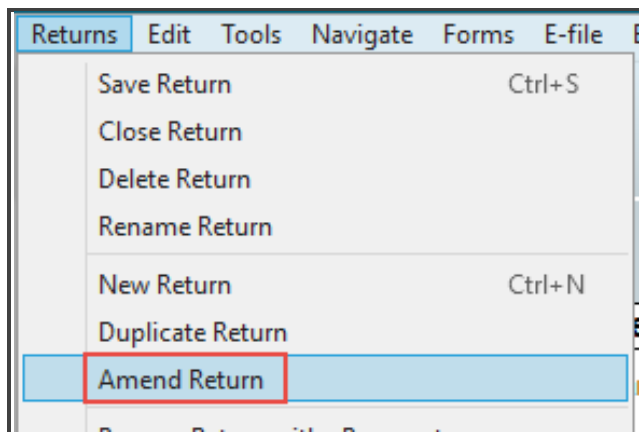
Amending a Return in ATX

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

 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:

1. Open the original return from Return Manager.
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.

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 (see instructions)	B. Net change— amount of increase or (decrease)— explain in Part III	C. Correct Amount	
Income and Deductions					
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 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 <input type="checkbox"/>	7		
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	0	0
9	Health care: individual responsibility (see instructions)	9		
10	Other taxes	10		
11	Total tax. Add lines 8, 9, and 10	11	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: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15		
16	Total amount paid with request for extension of time to file, tax paid with original return, and additional 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.

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.	
<div></div>	

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.

Due to electronic filing requirements, Page 2, Part I information has to be provided, as applicable, regardless if this information has changed or not.

Form 1040-X (Rev. 2-2024) JOHN EXAMPLE 111-11-1111 Page 2

Part I Dependents

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	1	1
26 Reserved for future use	26		

27 Other dependents Create E-file

28 Reserved for future use

29 Reserved for future use

30 List ALL dependents (children and others) claimed on this return.

Dependents (see instructions):

(a) First name Last name

CHILD EXAMPLE

If more than four dependents, see instructions and check here ☐

Part II Explanation of Changes. In the space provided, explain the changes made on this amended return. Attach any supporting documents and new or changed schedules.

Click to select jurisdictions:

☒ Federal 1040

Help Create Cancel

2. Click Create

Create E-file

Click to select jurisdictions:

☒ Federal 1040

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)

 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

