

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

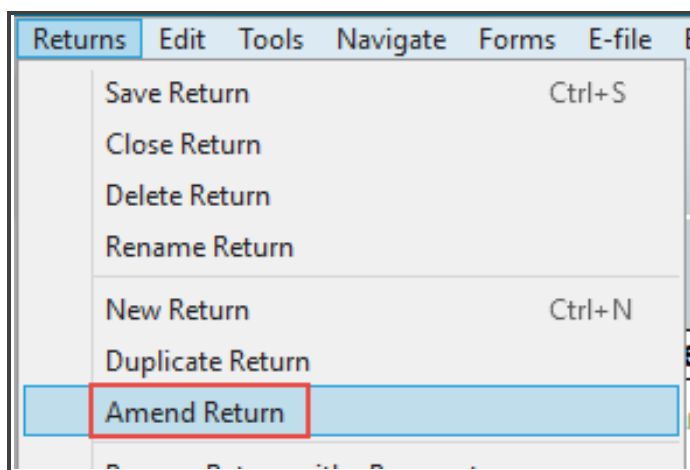
Amending a Return in ATX

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 filing status, health coverage status, and income amounts on Form 1040X, page 1.


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.

Enter on lines 1 through 23, columns A through C, the amounts for the return year entered above. Use Part II 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 II	C. Correct Amount
Income and Deductions				
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	20,982		20,982
2	Itemized deductions or standard deduction	14,600		14,600
3	Subtract line 2 from line 1	6,382	0	6,382
4a	Reserved for future use			
4b	Qualified business income deduction		0	
5	Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C.	6,382	0	6,382

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	638	638
7	Nonrefundable credits. If a general business credit carryback is included, check here <input type="checkbox"/>	7	638	638
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	0	0
9	Reserved for future use	9		
10	Other taxes	10		
11	Total tax. Add lines 8 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	1,800	1,800
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 checked="" type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input checked="" type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):	15	2,776	2,776
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		4,576

7. Complete Form 1040X Page 2 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.

Filing an Amended Return

You can E-file the Amended Tax Return or Paper File the Amended Tax Return. The taxpayer can mail the amended return to the IRS. 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.

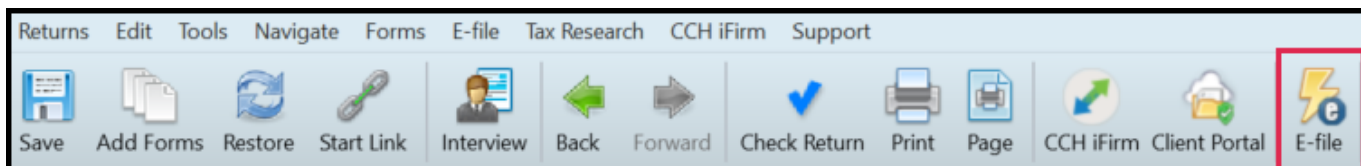
2. Review the return with the taxpayer and obtain the taxpayer's signature on Form 1040X, Page 2. Instruct the taxpayer where to mail the signed return.

3. Click on the Where to File Tab to view this information:

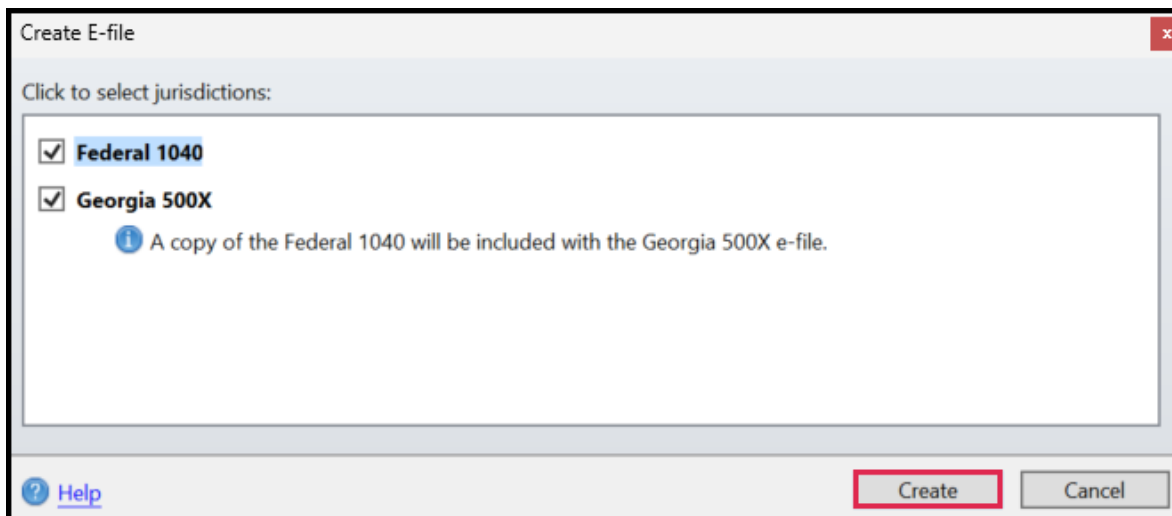
Where to File (1040-X)	
<input type="checkbox"/> Check ("X") if you are filing Form 1040-X in response to a notice you received from the IRS	
<input type="text" value="GA"/> Enter the state's abbreviation.	
IF you live in . . . THEN use this address:	
<small>Note: the first line of the address should be Department of the Treasury. Note: the second line of the address should be Internal Revenue Service Center.</small>	
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, Oklahoma, Texas	<input checked="" type="checkbox"/> Austin, TX 73301-0052
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, South Dakota, Utah, Washington, Wyoming	<input type="checkbox"/> Ogden, UT 84201-0052
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	<input type="checkbox"/> Kansas City, MO 64999-0052
Guam: Permanent residents	<input type="checkbox"/> Department of Revenue and Taxation Taxpayer Services Division P.O. Box 23607 GMF, Guam 96921
Virgin Islands: Permanent residents	<input type="checkbox"/> V.I. Bureau of Internal Revenue 6115 Estate Smith Bay St. Thomas, USVI 00802
A foreign country, U.S. territory,* or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	<input type="checkbox"/> Austin, TX 73301-0215 USA
If Form 1040-X includes a Form 1040NR	<input type="checkbox"/> Austin, TX 73301-0215 USA
*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.	
<div style="border: 1px solid black; padding: 2px;"> Pages & Worksheets 1 2 Ln 16 - Other Paymt Ln 30 - Dependents Where to File </div>	

E-file Amended Return

1. Once you have finished the return, click the **E-file** button.



2. Select the Jurisdiction you wish to E-file for the Amended Return then click **Create**.



3. Once created, close the return and then you can go to the E-file Manager to submit the E-file to the agencies.