

# AMENDMENT TRAINING 2024

TAX YEAR 2023 | TAX SEASON 2024

LADDER UP<sup>®</sup>

# AMENDING A TAX RETURN (1040-X)

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# WHY FILE 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.*



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

Note: it takes at least 20 weeks to process an amended return!

# WHEN CAN WE AMEND A RETURN?

## Original return not processed yet?

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- **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?

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- Generally, to receive 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:

- 2018, 2019, and 2020 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 mentioned in the notice (send to address notice).

## ELECTRONICALLY FILE (E-FILE):

- 2021, 2022, and 2023 tax years.
- The original federal return was e-filed and accepted.
- The tax year has been amended < three times.
- We did the original return at Ladder Up or can recreate it with all the original documents.



*If the client brings in transcripts, they must be unredacted. If they are redacted, meaning the EINs are not visible, the amendment must be filed on paper.*

# BEFORE YOU START

Make sure you ask all the questions on this tracker to understand why the client needs to amend.

## Amendment Tracker

**Note:** We **MUST** have a copy of the original 1040 filed to process an amendment.

Last Name: _____
Last 4 SS: _____
Tax Year: _____
(One form per year)

### Case Reviewer Section:

Original return prepared by Ladder Up:	YES	NO
If Yes, What tax site location & date was it originally prepared: (Hint: See bottom of page 2 of 1040 for location)	Location: Date:	
Reason for Amendment:		
Change of Filing Status	YES	NO
Add / Remove a dependent	YES	NO
Add / Remove a tax form	YES	NO
What kind of tax form/Notes:		

### Tax Preparer Section:

Was the return originally e-filed or paper filed?	E-FILED	PAPER FILED
Reason for filing amendment:		

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

Original return was paper filed.	YES	NO
Primary Taxpayer or Spouse's SSN is different from the original tax return.	YES	NO
Original return was filed as surviving spouse (Prev. Widower)	YES	NO
Responding due to IRS notice/letter (send the amendment to address on notice).	YES	NO
Ladder Up did not prepare the original e-filed return and you are unable to recreate the original e-filed.	YES	NO

### Quality Reviewer Section:

Steps to Complete:		
Thoroughly complete Quality Review for Amendment return.		
Refer and review Tax Preparer checklist above to determine if the amendment could be e-filed or if it must be paper-filed.		
Follow Print Charts in the Amendment Instructions		
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	

# WHAT YOU NEED











Make sure you have a copy of the original tax return filed with the IRS (or a transcript of the original tax return) **BEFORE** creating a 1040-X. (The client can call the IRS to get a copy if needed – it takes 10 days to get in the mail).

Log into your TaxSlayer account at the tax site that prepared the original return.

- If you don't have one, please ask the Site Leader to give you access to that specific tax site.
- Once you log in, print the original return if needed.
- Client Search Menu → Tools → Click on Client Status → Scroll down to Federal transmission section → next to Accepted is a printer icon

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

# AMENDING IN TAXSLAYER

 Basic Information	
 Federal Section	
 Health Insurance	
 State Section	
 Summary/Print	
 E-file	
 <b>2023 Amended Return</b>	
 Your Office	
 Create Customer Portal	
 Help & Support	
 Save & Exit Return	

<h2>Amended Tax Return - Form 1040X</h2>	
How To Amend Your Return	<a href="#">BEGIN</a>
Original Federal Return Information	<a href="#">BEGIN</a>
Make Corrections for Amended Return	<a href="#">BEGIN</a>
Amend State Return(s)	<a href="#">BEGIN</a>
Explain Changes	<a href="#">BEGIN</a>
Print Amended Return	<a href="#">BEGIN</a>
Delete Amended Return	<a href="#">BEGIN</a>



# SCENARIO 1

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AMENDING A RETURN PREPARED AT LADDER UP<sup>®</sup>

# AMENDING A RETURN WE PREPARED

Go through the steps in order:

- The original federal return information is supposed to auto-populate if the return has been accepted.
- Then make the changes and enter the explanation.

## Amended Tax Return - Form 1040X

How To Amend Your Return

BEGIN

Original Federal Return Information

STEP 1: Auto-populate

BEGIN

Make Corrections for Amended Return

STEP 2: Make changes

BEGIN

Amend State Return(s)

BEGIN

Explain Changes

BEGIN

Print Amended Return

BEGIN

Delete Amended Return

BEGIN

# SCENARIO 2

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AMENDING A RETURN **NOT** PREPARED AT LADDER UP<sup>®</sup>

# AMENDING A RETURN WE DIDN'T PREPARE

Switch the order up:

- Create the **correct** return first.
- Then enter the original federal return information.
- No need for the “Make Corrections” step.

## Amended Tax Return - Form 1040X

How To Amend Your Return

BEGIN

Original Federal Return Information

**STEP 2:** Fill in

BEGIN

Make Corrections for Amended Return

**STEP 1:** Prepare

BEGIN

Amend State Return(s)

BEGIN

Explain Changes

BEGIN

Print Amended Return

BEGIN

Delete Amended Return



BEGIN

# AMENDING THE STATE RETURN

## Amended State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

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

CONTINUE

# AMENDING THE STATE RETURN

Most of your original information has been carried to your amended state return. Please print a copy of your originally accepted return and compare the values that are presented in the following menus to include any previous refunds received or payments made. Review your return before mailing in to the state.

To complete a state amended return, select YES and enter the Amended Menu below.

- Yes  
 No

Information entered in the menus below will be for the Original Return. The corrected column will be pulled from your corrections made in the Federal and State return.

## General Questions

BEGIN

Use tax reported on your original return. You cannot change the use tax from what you originally reported.

\$

Total amount paid with original return and additional tax paid after return filed

\$

Total of previous overpayments, refunds, or credit carryforward

\$

Explanation of Changes Copied from federal

BEGIN

## General Questions

BACK

CONTINUE

Select the reason for making changes to your return

--Select-- **Choices: Federally accepted, NOL, or State Change**

If you selected Federal Change, enter the date your change was federally accepted

mm / dd / yyyy **Client will fill in**

If you selected NOL above, enter the date your change was federally accepted

mm / dd / yyyy **Don't do this one (NOL = OOS)**

On what date did you file your original Form IL-1040 or your latest Form IL-1040-X?

mm / dd / yyyy **Get this from the original return**

Did you file a federal Form 1040X or Form 1045?

- Yes **Usually yes**  
 No

If the Name, Address or SSN are different from previous return, select YES and complete menu below.

- Yes  
 No **Usually no**

Name/Address/SSN Change

BEGIN

# EXPLAIN WHY WE ARE AMENDING

- The IRS requires an explanation of the changes we are making.
- Keep it short and clear.

Examples of explanations (most common):

- Adding/removing income.
- W2, 1099s, Schedule C, etc.
- Adding/removing dependent(s).
- Changing filing status.

**AND NOW IT'S  
YOUR TURN!**

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# FINISHING THE RETURN

## E-File

Select an option below to get started.

Original tax return

Amended tax return

BACK

CONTINUE

The Quality Reviewer should...

- Mark the return as “E-file: Amended Tax Return”.
- Print copies of forms 8879, 1040-X, and the entire corrected return for the client
- Review the new 1040 and the 1040-X with the client.
- Client **MUST** sign the 8879 to give Ladder Up permission to e-file the federal return.
- We can only do direct deposit for e-filed amendments. Direct debit is not available!

# REVIEW 1040-X

Form **1040-X**

Department of the Treasury—Internal Revenue Service

## Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

(Rev. February 2024)

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

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

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.		State
		ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

**Presidential Election Campaign**  
Check here if you, or your spouse if filing jointly, didn't previously want \$3 to go to this fund, but now do. Checking a box below will not 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  Married filing separately (MFS)  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:

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
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<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>		
<b>2</b> Itemized deductions or standard deduction	<b>2</b>		
<b>3</b> Subtract line 2 from line 1	<b>3</b>		
<b>4a</b> Reserved for future use	<b>4a</b>		
<b>b</b> Qualified business income deduction	<b>4b</b>		
<b>5</b> Taxable income. Subtract line 4b from line 3. If the result for column C is zero or less, enter -0- in column C	<b>5</b>		
<b>Tax Liability</b>			
<b>6</b> Tax. Enter method(s) used to figure tax (see instructions):	<b>6</b>		
<b>7</b> Nonrefundable credits. If a general business credit carryback is included, check here <input type="checkbox"/>	<b>7</b>		
<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>		
<b>11</b> Total tax. Add lines 8 and 10	<b>11</b>		
<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>		
<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>		
<b>15</b> 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):	<b>15</b>		
<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>		
<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>		
<b>19</b> Subtract line 18 from line 17. (If less than zero, see instructions.)	<b>19</b>		
<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>		
<b>22</b> Amount of line 21 you want refunded to you	<b>22</b>		
<b>23</b> Amount of line 21 you want applied to your (enter year):	<b>23</b>	estimated tax	

Complete and sign this form on page 2.

# REVIEW 1040-X

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
<b>24</b> Reserved for future use . . . . .	<b>24</b>		
<b>25</b> Your dependent children who lived with you . . . . .	<b>25</b>		
<b>26</b> Reserved for future use . . . . .	<b>26</b>		
<b>27</b> Other dependents . . . . .	<b>27</b>		
<b>28</b> Reserved for future use . . . . .	<b>28</b>		
<b>29</b> Reserved for future use . . . . .	<b>29</b>		
<b>30</b> List <b>ALL</b> dependents (children and others) claimed on this amended return.			

If more than four dependents, see instructions and check here <input type="checkbox"/>	(a) First name Last name		(b) Social security number	(c) Relationship to you	(d) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

**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.

**Remember to keep a copy of this form for your records.**  
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.

<b>Sign Here</b>	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)	
	Phone no.	Email address			
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name	Phone no.			
	Firm's address	Firm's EIN			

# REVIEW 8879

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	Social security number
Spouse's name	Spouse's social security number

**Part I Tax Return Information – Tax Year Ending December 31,** (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>
<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>
<b>4</b> Amount you want refunded to you	<b>4</b>
<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 \_\_\_\_\_ to enter or generate my PIN  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 ▶ \_\_\_\_\_

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

- I authorize \_\_\_\_\_ to enter or generate my PIN  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.  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 ▶ \_\_\_\_\_

**ERO Must Retain This Form – See Instructions  
Don't Submit This Form to the IRS Unless Requested To Do So**

# REVIEW IL-1040-X



**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	
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
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 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 2023. <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 <u>          </u> .00
2	Federally tax-exempt interest and dividend income	2 <u>          </u> .00
3	Other additions. <b>Attach</b> Schedule M.	3 <u>          </u> .00
4	<b>Total income.</b> Add Lines 1 through 3.	4 <u>          </u> .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 <u>          </u> .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 <u>          </u> .00
7	Other subtractions. <b>Attach</b> Schedule M.	7 <u>          </u> .00
8	Total subtractions. Add Lines 5 through 7.	8 <u>          </u> .00
9	<b>Illinois base income.</b> Subtract Line 8 from Line 4.	9 <u>          </u> .00

Step 4: Exemptions - See instructions before completing Step 4.		
10 a	Enter the exemption amount for yourself and your spouse. See Instructions.	10a <u>          </u> .00
10 b	Check if 65 or older: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	10b <u>          </u> .00
10 c	Check if legally blind: <input type="checkbox"/> You + <input type="checkbox"/> Spouse # of checkboxes X \$1,000 =	10c <u>          </u> .00
10 d	If you are claiming dependents, enter the amount from Sch. IL-E/EIC, Step 2, Line 1. <b>Attach</b> Sch. IL-E/EIC.	10d <u>          </u> .00
10	<b>Exemption allowance.</b> Add Lines 10a through 10d.	10 <u>          </u> .00

Step 5: Net Income and tax		
11	<b>Residents only:</b> Net income. Subtract Line 10 from Line 9. <b>Nonresidents and part-year residents only:</b> Enter your Illinois net income from Schedule NR. <b>Attach</b> Schedule NR.	11 <u>          </u> .00
12	<b>Residents:</b> Multiply Line 11 by 4.95% (.0495). <b>Nonresidents and part-year residents:</b> Enter the tax from Schedule NR.	12 <u>          </u> .00
13	Recapture of investment tax credits. <b>Attach</b> Schedule 4255.	13 <u>          </u> .00
14	<b>Income tax.</b> Add Lines 12 and 13. Cannot be less than zero.	14 <u>          </u> .00

Step 6: Tax After Nonrefundable Credits		
15	Credit from Schedule CR. <b>Attach</b> Schedule CR.	15 <u>          </u> .00
16	Property tax, K-12 education expense, and volunteer emergency worker credit from Schedule ICR. <b>Attach</b> Schedule ICR.	16 <u>          </u> .00
17	Credit from Schedule 1299-C. <b>Attach</b> Schedule 1299-C.	17 <u>          </u> .00
18	Nonrefundable credits. Add Lines 15, 16, and 17. Cannot exceed the tax amount on Line 14.	18 <u>          </u> .00
19	<b>Tax after nonrefundable credits.</b> Subtract Line 18 from Line 14.	19 <u>          </u> .00

Step 7: Other Taxes		
20	Household employment tax	20 <u>          </u> .00
21	Use tax reported on your original return. <b>You cannot change the use tax from what you originally reported.</b> See instructions.	21 <u>          </u> .00
22	Compassionate Use of Medical Cannabis Program Act and sale of assets by gaming licensee surcharges	22 <u>          </u> .00
23	<b>Total tax.</b> Add Lines 19, 20, 21, and 22.	23 <u>          </u> .00

# REVIEW IL-1040-X

## Page 2



24 **Total tax.** Enter the amount from Line 23. 24                     .00

**Step 8: Payments and Refundable Credit**

25 Illinois Income Tax withheld. **Attach** Schedule IL-WIT. 25                     .00  
 26 Estimated payments from Forms IL-1040-ES and IL-505-I, including any overpayment applied from a prior year return. 26                     .00  
 27 Pass-through withholding. **Attach** Schedule K-1-P or K-1-T. 27                     .00  
 28 Pass-through entity tax credit. **Attach** Schedule K-1-P or K-1-T. 28                     .00  
 29 Earned Income Credit from Schedule IL-E/EIC, Step 4, Line 9. **Attach** Schedule IL-E/EIC. 29                     .00  
 30 Total amount paid with original return and additional tax paid after return filed. See instructions. 30                     .00  
 31 **Total payments and refundable credit.** Add Lines 25 through 30. 31                     .00

**Step 9: Corrected Total Overpayment or Underpayment**

32 If Line 31 is greater than Line 24, subtract Line 24 from Line 31. This is your adjusted **overpayment**. 32                     .00  
 33 If Line 24 is greater than Line 31, subtract Line 31 from Line 24. This is your adjusted **underpayment**. 33                     .00

**Step 10: Adjusted Refund or Amount You Owe**

34 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. 34                     .00  
 35 **Overpayment.** If Line 32 is greater than Line 34, subtract Line 34 from Line 32. 35                     .00  
 36 Amount from Line 35 you want **refunded to you**. I choose to receive my refund by 36                     .00

a  **direct deposit** - Complete the information below if you check this box.

Routing number	Checking or	Savings
Account number		

b  **paper check.**

37 Subtract Line 36 from Line 35. This amount will be **applied to your estimated tax**. See instructions. 37                     .00  
 38 **Amount you owe. If you have an amount on Line 32** and this amount is less than Line 34, subtract Line 32 from Line 34. **If you have an amount on Line 33**, add Lines 33 and 34. **If Lines 32 and 33 are blank (zero)**, enter the amount from Line 34. 38                     .00

**Step 11: Amended Information**

**A** Check the box that identifies why you are making this change. **\*\* Attach a copy of your federal finalization.** See instructions.  
 **\*\*Federal change accepted on** \_\_\_/\_\_\_/\_\_\_  **\*\*NOL accepted on** \_\_\_/\_\_\_/\_\_\_  **State change**  
Month Day Year                      Month Day Year

**B** On what date did you file your original Form IL-1040 or your latest Form IL-1040-X? \_\_\_/\_\_\_/\_\_\_  
Month Day Year

**C** Did you file a federal Form 1040X or Form 1045? If "Yes," you must attach a copy to this form. See instructions.  Yes  No

**D** Explain, in detail, the reason(s) for filing this amended return. Attach a separate sheet if needed.

**Step 12: Signature**

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 ( )
	Print/Type paid preparer's name		Paid preparer's signature	Date (mm/dd/yyyy)	<input type="checkbox"/> Check if self-employed    Paid Preparer's PTIN
<b>Paid Preparer Use Only</b>	Firm's name ▶		Firm's FEIN ▶		
	Firm's address ▶		Firm's phone ▶		( )
<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.
			( )		

**Refer to the 2023 IL-1040-X Instructions for required attachments and the address to mail your return.**

# WHAT TO PRINT?

Ladder Up advises printing all the schedules, not just the changed ones, to make sure you don't miss anything.

## *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

## *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

# ASSEMBLING A PAPER RETURN (IRS)

Assemble any schedules and forms behind Form 1040-X in the order of the “Attachment Sequence No.” shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Don’t attach a copy of your original return, correspondence, or other items unless required to do so.

Attach to the front of Form 1040-X:

- A copy of any Form W-2 or Form W-2c that supports changes made on this return;
- A copy of any Form W-2G or Form 1099-R that supports changes made on this return, but only if tax was withheld.

If you owe tax and you don’t want to pay electronically, enclose (don’t attach) your check or money order in the envelope with your amended return.



*See Pub 4012 instructions and give a purple sheet to clients for instructions!*



QUESTIONS?

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THANK YOU FROM LADDER UP<sup>®</sup>