

Policy & Preparation: Amending to Revise Filing Status (MFJ/MFS)

Background

Married taxpayers who file their returns using the Married Filing Jointly (MFJ) or Married Filing Separately (MFS) filing status can amend their returns under limited circumstances.

- Once taxpayers have filed a tax return as Married Filing Jointly (MFJ), they have only until the April 15th deadline of that tax year to amend or change the status to Married Filing Separately.

Exception: A court-appointed personal representative may revoke an election to file a joint return previously filed by the surviving spouse alone. This is done by filing a separate return for the decedent within 1 year from the due date of the return (including any extensions). The joint return made by the surviving spouse will then be regarded as the separate return of that spouse by excluding the decedent's items and refiguring the tax liability.

- Once taxpayers have filed a tax return as Married Filing Separately (MFS), they have three (3) years from the original filing deadline to make a filing status change to the tax return. This deadline does not include any filing extensions.

Foundation Communities Policy

Filing Status Amendment	Will Foundation Communities prepare this amendment?
MFJ to MFS	No. Foundation Communities will not prepare an amendment that revises filing status from MFJ to MFS.
MFS to MFJ	<p>Yes. Foundation Communities will prepare an amendment that revises filing status from MFS to MFJ. The following conditions must be true:</p> <ul style="list-style-type: none"> It is not more than 3 years from the filing deadline of the tax year being amended. Both taxpayers are present for Intake and preparation. The original tax returns for both spouses have been filed and processed by the IRS. Foundation Communities has copies of the original returns and tax documents of both spouses (whether prepared by Foundation Communities or an outside preparer).

How to Assist the Taxpayer

Revising from MFS to MFJ in TaxSlayer:

1. Determine which taxpayer will be the primary taxpayer on the amended return.
2. In TaxSlayer, open or recreate the original return of the taxpayer who will be listed as the primary taxpayer on the amended return.
3. Navigate to the “**Amended Return**” section in TaxSlayer and initiate the amendment.
4. Follow the instructions for creating an amendment, Preparing & Printing Amendments in TaxSlayer [\[link\]](#).

Note: Be sure to change the filing status from MFS to MFJ when you are entering the corrections for the amended return.

Remember: Foundation Communities will not prepare an amendment that revises filing status from MFJ to MFS.