

Policy & Preparation: Amending to Revise Filing Status

Background

Taxpayers can file amendments to change their filing status within time constraints and under limited circumstances. In addition to the IRS rules, Foundation Communities has policies that limit preparation of amendments that revise filing status.

Filing Status Change	Will Foundation Communities prepare this amendment?	Can the amendment be e-filed?
Single to HOH	Yes	YES if the amendment is for 2021 or later <u>and</u> the original tax return was e-filed and accepted.
HOH to Single	Yes	YES if the amendment is for 2021 or later <u>and</u> the original tax return was e-filed and accepted.
MFS to MFJ	<p>Yes. The following conditions must be true:</p> <p>Both taxpayers are present for Intake and preparation.</p> <p>The original tax returns for both spouses have been filed and processed by the IRS.</p> <p>Foundation Communities has copies of the original returns and tax documents of both spouses (whether prepared by Foundation Communities or an outside preparer).</p>	YES if the amendment is for 2021 or later <u>and</u> the original tax return was e-filed and accepted.
MFJ to HOH	No. Foundation Communities will not prepare an amendment that revises filing status from MFJ to HOH.	
MFJ to MFS	<p>No. Foundation Communities will not prepare an amendment that revises filing status from MFJ to MFS.</p> <p>IRS rules: Taxpayers have only until the original deadline of that tax year to amend or change the status to Married Filing Separately.</p> <p><u>Exception:</u> A court-appointed personal representative may revoke an election to file a joint return previously filed by the surviving spouse alone.</p>	

	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.
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How to Assist the Taxpayer

1. In TaxSlayer, open or recreate the original return of the taxpayer.
2. Navigate to the “**Amended Return**” section in TaxSlayer and initiate the amendment.
3. Follow the instructions for creating an amendment, “**Preparing & Printing Amendments in TaxSlayer.**”

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

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