

## Amendment FAQ

- **Can an amendment include direct deposit or direct debit?**

No. If a refund is owed to the taxpayer after the amendment is processed, it will be issued as a paper check. If taxes are due, the IRS will mail the taxpayer a letter and payment must be made through another means.

- **Can we prepare an amendment that changes filing status from MFJ to MFS?**

No. Although the IRS permits taxpayers to amend to change the filing status of their return from MFJ to MFS up to the April 15th filing deadline, Foundation Communities will not prepare this type of amendment.

- **Can we prepare an amendment for a return that is out of scope?**

No, unless the return is brought into scope by the amendment. But if the return when originally prepared was out of scope and the amendment does not bring it into scope, we cannot prepare the amendment. The taxpayer may be referred to Special Tax Services if appropriate.

- **Can we continue if an amendment to an FC-prepared return exceeds income eligibility limits?**

Yes. If a taxpayer requests that we prepare an amendment for a tax return that FC prepared in order to correct a mistake on the return or add missing information, we will make an exception to our income limit if the amended return results in the taxpayer(s) being over our income eligibility limit. In these circumstances, make a note in TaxSlayer that the original return was within scope and that the amended return was prepared specifically to correct the return or add missing information.

- **What is an EIP Amendment?**

These are required if the taxpayer used the IRS's Non-Filer Portal in the spring or summer of 2020 in order to register to receive the first stimulus payment authorized by the Cares Act. The IRS considers the submission through the so-called NFP to be a form of tax return for 2019. Any 2019 return with actual tax data filed after NFP use must be filed as an amendment that is mailed to the IRS.

In TaxSlayer, an EIP Amendment is prepared with the original return containing no income data so that all tax data for 2019 is included on **Form 1040-X**. The reason for the Amendment is "Taxpayer used the Non-Filer's Portal". The return must be modified to include the text "EIP Amendment" on the upper right corner of page one of **Form 1040-X**. **Form 1040-X** is mailed without **Form 1040** but with all the accompanying Schedules and Form.

- **Is an amendment required if the return was e-filed without Form 1095-A and Form 8962?**

That depends. If the taxpayer did **not** receive an IRS letter but must add **Form 1095-A** their return, an amendment is needed. If the taxpayer **did** receive an IRS letter asking them to submit **Form 8962** with **Form 1095-A**, an amendment is not needed. The IRS is not asking the taxpayer to file an amendment. See [When a Taxpayer Has Filed But Needs to Reconcile APTCs \(Form 8962\)](#) for more information.