

FACT SHEET

Amended & Prior Year Return Preparation



February 24, 2014

This fact sheet provides procedures and reference materials for use in preparing Amended and Prior Year returns at VITA/TCE sites.

Key Messages:

- SPEC revised its policy to allow sites to prepare amended and prior year returns.
- Procedures are provided to assist sites in preparing accurate returns.
- Volunteers must be certified at the appropriate level to prepare prior year returns.
- Quality Site Requirement Alerts and Volunteer Tax Alerts for previous filing seasons are available on irs.gov.
- Quality Reviews must be performed by volunteers on all returns prepared.
- VITA/TCE volunteers cannot accept balance due payments.

Background: Stakeholder, Partnerships, Education and Communication (SPEC) has revised its policy to allow both amended and prior year returns to be prepared for the last 3 years for any taxpayer. Amended returns may be prepared by a site if the site prepared and filed the taxpayer's original return. However, preparing amended and prior year returns is not mandatory for VITA/TCE sites. This is an optional service that partners can provide at their discretion and given available resources.

Our goal is to make sure that you are equipped with the necessary tools to prepare accurate prior year and amended returns.

Procedures to Assist in Preparing Accurate Prior Year and Amended Returns

Getting Started

Volunteer Certification - Every effort should be made to secure experienced (at least 2 years of experience) volunteers for preparing prior year and amended returns. The volunteer preparer and quality reviewer must be certified at the appropriate level required in the applicable prior year or at the Advanced certification level for the current year. However, for more difficult prior year and/or amended returns, the certification level must be comparable. For example, if the prior year and/or amended return have residential rental income, both the preparer and quality reviewer must be certified in Military tax law.

Software - Sites **must** use tax preparation software to prepare prior year and amended tax returns. If your site uses TaxWise® Desktop (TWD) software, the tax year's final version of the Federal and State software issued by TaxWise must be used for return preparation. If your site does not have the final version, you may contact TaxWise Customer Support at 1-800-411-6391 to request a copy. You may utilize your EFIN and Registration Code issued for the appropriate year or you may use the generic EFIN and Registration Codes provided in Publication 3189, *Volunteer e-file Administration Guide*. If your site uses TaxWise® Online (TWO) you may access the prior year software using the following URLs:

<https://twonline.taxwise.com/10>

<https://twonline.taxwise.com/11>

<https://twonline.taxwise.com/12>

Note: Quality and Volunteer Tax Alerts for previous filing seasons are available on [IRS.gov](http://www.irs.gov) at <http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs>

Preparing Prior Year and Amended Returns

A prior year **Form 13614-C, Intake/Interview & Quality Review Sheet**, for the applicable tax year, can be used for every prior year tax return to ensure taxpayer information is correct for each tax return being prepared. However, to reduce printing costs, sites can choose to use a current year intake sheet for every year instead. Prior year intake sheets can also be obtained by accessing the Partner Page at the IRS links below:

Form 13614-C Tax Year 2010: <http://core.publish.no.irs.gov/forms/public/pdf/52121i10.pdf>

Form 13614-C Tax Year 2011: <http://core.publish.no.irs.gov/forms/public/pdf/52121j11.pdf>

Form 13614-C Tax Year 2012: <http://core.publish.no.irs.gov/forms/public/pdf/52121k12.pdf>

An intake sheet should already be available for amending current year returns. However, an intake sheet is not required (but may be requested) for amending prior year tax returns.

Amended Returns: Refer to the current [Pub 4012](#) – *VITA/TCE Volunteer Resource Guide* for step by step instructions on how to prepare and file amended returns using TaxWise software.

Quality Reviews: Each site must perform a quality review on every amended and prior year tax return prepared. Based on the complexity of the tax return, a volunteer with the appropriate certification level must perform the quality review.

Site Credits: To allow sites credit for filing prior year and amended returns, the proper defaults must be set in TaxWise to ensure prior year and amended returns contain the correct SIDN.

Filing Prior Year or Amended Returns

Tax year 2011 (10 states only) and 2012 can now be e-filed through TaxWise. However, 2010 must be printed and provided to the taxpayer to mail along with the proper IRS service center address. The tax year 2011 state returns that can be e-filed are - Alabama, Illinois, Ohio, Michigan, Wisconsin, Oklahoma, Colorado, Kansas, Indiana, and Georgia.

If there is a Balance Due the taxpayer should be advised to mail their payment with the return. VITA/TCE volunteers cannot accept balance due payments. Taxpayers can also visit their local Tax Assistance Center (TAC) for delivering the completed return and/or full payment for balance due returns.

If the taxpayer is unable to make full payment, the following products are available to assist taxpayers:

- Publication 4012, *VITA/TCE Volunteer Resource Guide*
- Publication 1, *Your Rights as a Taxpayer* (also in Spanish)
- Publication 4134, *Low Income Taxpayer Clinic List* (also in Spanish)
- Publication 594, *The IRS Collection Process* (also in Spanish)
- Form 9465, *Installment Agreement Request Form* (also in Spanish)
- IRS toll-free number: 1-800-829-1040

Maintaining Taxpayer Information: IRC 7216 guidance must be followed if taxpayer data will be maintained for purposes other than preparing tax returns. Please refer to the most current Publication 4299, *Privacy, Confidentiality and Volunteer Standards of Conduct*.

Unable to Prepare Prior Year Return

If taxpayers require prior year return preparation and your site is unable to prepare them, the taxpayers may be referred to another site or to a professional paid preparer. Ask your partner or site coordinator for referral instructions. IRS TAC offices no longer prepare tax returns.