This document is for Amended Returns for TY2019 only

If you have access in TSO to the original return which was created, e-filed, and accepted using TaxSlayer, follow the procedure in the TY2019 Pub. 4012, page M-1.

This document replaces TY2019 Pub 4012 page M-4

**Amended Returns - Original Return Not Created by the Site Preparing the Amended Return**

1. Examine the original printed return, original tax documents, new/changed tax documents, and interview TP to make sure you understand both the original situation and what has changed.
   1. The Intake Sheet may be helpful in guiding your interview.
   2. Fill in the TY2019 NJ Checklist as part of this process.
2. Create a new 2019 return in TSO
   1. Fill in federal Basic Information using filing status and dependent information for the amended return.
   2. Fill in NJ Basic Information (only as requested) based on the amended return.
3. Enter information for the amended return (as if the original had not been filed)
   1. See section on Data Entry Shortcuts
   2. Complete federal, then make NJ entries from NJ Checklist as usual.
4. Create the Federal 1040X and enter information from the original printed federal return
   1. See “ST19-30A – Federal 1040X TSO Screens TY2019” for data entry details.
      1. This information will populate Column A (Original amount) on the federal 1040X.
      2. The information from the return you created above will populate Column C (Correct amount) on the federal 1040X
5. Create the NJ-1040X and enter information from the original printed NJ return
   1. See “ST19-30B – NJ 1040X TSO Screens TY2019” for data entry details.
      1. This information will populate the column labelled “As Originally Reported” on the NJ-1040X.
      2. The information from the return you created above will populate the column labelled “Amended” on the NJ-1040X.
6. Generate PDF of return
   1. The generated PDF will contain federal 1040X and NJ-1040X as well as the usual federal and NJ forms
   2. Make sure all differences between original and amended agree with what you expect – make corrections as necessary.
      1. Note: The original return may be incorrect (it happens…) – Do not attempt replicate these errors in the amended return. Even if the amended return is being filed for other reasons, corrections to the original should be included, too.
7. Proceed to Step 4 (Pub 4012, page M-2) to assemble and mail returns.
   1. Be sure to enter federal and NJ explanations, if you haven’t done so already.
   2. Be sure to check federal and NJ instructions for what to include

**References:**

* Pub 4012, Section M (use NTTC modified version)
* TY2019 Federal Form 1040X Instructions
* TY2019 NJ Form 1040X Instructions

**Data Entry Shortcuts**

* These shortcuts apply to information from the original return. Information from new / changed forms should be entered as if you were preparing a new return.
* Because this will be a paper return, much of the non-dollar information that is included in an e-filed return will not be visible on the paper return. For example, EINs, business addresses, etc. do not need to be provided exactly as on the original information documents – dummy entries can be used without causing issues because there is no e-file – only the paper return.
* If the return contains multiple copies of income documents, you can add them together and enter the totals. For example:
  + If there are several W-2s, choose one EIN (needed solely to satisfy TaxSlayer), then enter the total from all Box 1s, the total from all Box 2s, and the totals from any other boxes that will affect the tax return.
    - Separate TP from SP income, if needed, for dependent care credit.
    - If original has excess UI/DI/FLI (NJ-1040, lines 57-59) then need to enter separate W-2s to replicate amounts on these lines
    - If itemizing and using income tax for Sch A, line 5a, then need to enter separate W-2s to make sure correct amount of UI/DI/FLI included
  + Do the same for 1099-INTs (separating taxable from tax-exempt interest), 1099-DIVs (separating ordinary dividends from qualified dividends), and 1099-Rs (separating by Box 7 codes)
  + Schedule C’s that are not being changed can be created using just the net profit as the total income.
    - If changing, could create using Gross income and Total expenses from original return
  + Schedule D’s that are not being changed can be created using one transaction for long term and one for short term transactions, entering the net gain as the sales price with no basis.
    - Can use Form 8949s to get totals
* Adjustments and credits information is entered as applicable.

**Alternate procedure when original is more complex, and/or you want extra validation**

* Good to use if you want to make sure info entered to simulate original return has been entered correctly and matches manually entered federal (”Column A”) / NJ (“As Originally Reported”) line-by-line data from original return
* Does not work well if filing status is changing from original to amended
  + Because NJ return (including NJ original data) will be lost in step 7
* More steps, but basically the same amount of work

1. Examine the original printed return, original tax documents, new/changed tax documents, and interview TP to make sure you understand both the original situation and what has changed.
   1. The Intake Sheet may be helpful in guiding your interview.
   2. Fill in the TY2019 NJ Checklist as part of this process.
2. Create a new 2019 return in TSO
   1. Fill in federal Basic Information using filing status and dependent information for the original return.
   2. Fill in NJ Basic Information (only as requested) based on the original return.
3. Enter information for the original return only
   1. See section on Data Entry Shortcuts
   2. Complete federal, then make NJ entries from NJ Checklist as usual.
4. Create the Federal 1040X and enter information from the original printed federal return
   1. See “ST19-30A – Federal 1040X TSO Screens TY2019” for data entry details.
      1. This information will populate Column A (Original amount) on the federal 1040X.
      2. The information from the return you created above will populate Column C (Correct amount) on the federal 1040X
5. Create the NJ-1040X and enter information from the original printed NJ return
   1. See “ST19-30B – NJ 1040X TSO Screens TY2019” for data entry details.
      1. This information will populate the column labelled “As Originally Reported” on the NJ-1040X.
      2. The information from the return you created above will populate the column labelled “Amended” on the NJ-1040X.
6. Generate PDF of return
   1. The generated PDF will contain federal 1040X and NJ-1040X as well as the usual federal and NJ forms
   2. Use 1040X forms to make sure there are no differences between original and amended – make corrections as necessary.
7. Make updates from original to amended return
   1. Change Basic Information as necessary
   2. Change old forms and add new forms
8. Generate PDF of return
   1. The generated PDF will contain federal 1040X and NJ-1040X as well as the usual federal and NJ forms
   2. Make sure all differences between original and amended agree with what you expect – make corrections as necessary.
      1. Note: The original return may be incorrect (it happens…) – Do not attempt replicate these errors in the amended return. Even if the amended return is being filed for other reasons, corrections to the original should be included, too.
9. Proceed to Step 4 (Pub 4012, page M-2) to assemble and mail returns.
   1. Be sure to enter federal and NJ explanations, if you haven’t done so already.
   2. Be sure to check federal and NJ instructions for what to include