

## HOW TO FILE AN AMENDED FEDERAL RETURN

### For Nonresident Alien Individuals

When you need to amend a tax return for a nonresident alien taxpayer, take the following steps.

1. Download the appropriate Form 1040-X
  - a. [For 2019 and later tax returns](#)
  - b. [For 2018 and earlier tax returns](#)
2. If desired, you can download the instructions for Form 1040X
  - a. [For 2019 and later tax returns](#)
  - b. [For 2018 and earlier tax returns](#)
3. Complete the form as follows
  - a. Enter the taxpayer's name, current address, and social security number (SSN) or individual taxpayer identification number (ITIN) on the front of Form 1040-X.
  - b. DO NOT enter any other information on page 1.
  - c. Also, DO NOT complete Parts I or II on page 2 of Form 1040-X.
  - d. Enter in Part III the reason why you are filing Form 1040-X.
4. BEFORE YOU MAKE ANY CHANGES TO THE RETURN IN TAXSLAYER, print a copy of the taxpayer's original return, as it was filed.
5. Create a new tax return or make corrections to the taxpayer's existing return, as appropriate.
  - a. If the taxpayer filed in our system as a Nonresident and needs to file as a Resident or vice-versa, you must change his/her social security number in Taxslayer to something fake, such as 123-45-6789. Taxslayer will not allow you to start a new return if there is an existing return with the same social security number.
  - b. Let Leanne know the fake social security number and that the return needs to be deactivated.
6. Attach
  - a. 1040X from item 3 above,
  - b. Amended return with "AS AMENDED" written on top of each page, and
  - c. a copy of the original form submitted with "COPY OF ORIGINALLY SUBMITTED" on top of each page.
7. Provide the client with instructions regarding how to submit these documents to the address provided in the IRS 1040X instructions.
  - a. Search "Where to File" in the instructions and make sure the address you provide is appropriate to the taxpayer's circumstances.
8. Provide a copy to the taxpayer for their records.