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software.

Aug. 17, 2020

Form **1040-X**  
(Rev. January 2020)

Department of the Treasury—Internal Revenue Service  
**Amended U.S. Individual Income Tax Return**  
▶ Go to [www.irs.gov/Form1040X](https://www.irs.gov/Form1040X) for instructions and the latest information.

OMB No. 1545-0074

This return is for calendar year ☐ 2019 ☐ 2018 ☐ 2017 ☐ 2016

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and middle initial

Last name

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.

Foreign country name

Foreign province/state/county

Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from a joint return to separate returns after the due date.

☐ Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Qualifying widow(er) (QW) ☐ Head of household (HOH)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Use Part III on the back to explain any changes

	A. Original amount reported or as previously adjusted (see instructions)	B. Net change—amount of increase or (decrease)—explain in Part III	C. Correct amount
<b>Income and Deductions</b>			
<b>1</b> Adjusted gross income. If a net operating loss (NOL) carryback is included, check here . . . . . ▶ <input type="checkbox"/>	<b>1</b>		
<b>2</b> Itemized deductions or standard deduction . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1	<b>3</b>		

The Internal Revenue Service has announced that taxpayers can now submit **Form 1040-X** electronically with commercial tax-filing software.

As IRS e-filing has grown during the past 30 years, the 1040-X, Amended U.S. Individual Income Tax Return, has been one of the last major individual tax forms that needed to be paper filed. Today's announcement follows years of effort by the IRS, and the enhancement allows taxpayers to quickly electronically correct previously filed tax returns while minimizing errors.

“The ability to file the Form 1040-X electronically has been an important long-term

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and tax professional industry for years. It's been a continuing recommendation from the Internal Revenue Service Advisory Council (IRSAC) and Electronic Tax Administration Advisory Committee (ETAAC).

Currently, taxpayers must mail a completed Form 1040-X to the IRS for processing. The new electronic option allows the IRS to receive amended returns faster while minimizing errors normally associated with manually completing the form.

Since the tax-filing software allows users to input their data in a question-answer format, it simplifies the process for them. It also makes it easier for IRS employees to answer taxpayer questions since the data is entered electronically and submitted to the agency almost simultaneously.

“Adding the 1040-X to the e-filing portfolio provides a better experience for the taxpayer, all around. It makes submitting an amended return easier and it allows our employees to process it in a more efficient way,” said Ken Corbin, the IRS Wage and Investment commissioner and head of the division responsible for processing these returns.

For the initial phase, only tax year 2019 Forms 1040 and 1040-SR returns can be amended electronically. Additional improvements are planned for the future.

About 3 million Forms 1040-X are filed by taxpayers each year.

Taxpayers still have the option to submit a paper version of the Form 1040-X and should follow the instructions for preparing and submitting the paper form. Those filing their Form 1040-X electronically and on paper can use the [“Where's My Amended Return?”](#) online tool to check the status of their amended return.

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