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ADVISORY

IRS Adds E-Filing for Form 1040-X Amended Tax Returns

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Form 1040-X <small>(Rev. January 2020)</small>		Department of the Treasury—Internal Revenue Service Amended U.S. Individual Income Tax Return ▶ Go to www.irs.gov/Form1040X for instructions and the latest information.		OMB No. 1545-0074	
This return is for calendar year <input type="checkbox"/> 2019 <input type="checkbox"/> 2018 <input type="checkbox"/> 2017 <input type="checkbox"/> 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.			<input type="checkbox"/> Full-year health care coverage (or, for amended 2018 returns only, exempt). If amending a 2019 return, leave blank. See instructions.		
<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying widow(er) (QW) <input type="checkbox"/> 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
Income and Deductions					
1	Adjusted gross income. If a net operating loss (NOL) carryback is included, check here ▶ <input type="checkbox"/>		1		
2	Itemized deductions or standard deduction		2		
3	Subtract line 2 from line 1		3		

American taxpayers filing amended tax returns will soon be able to file their [Form 1040-X, Amended U.S Individual Income Tax Return](#), electronically using available tax software products. The online e-filing ability is expected to be active later this summer.

Making the 1040-X an electronically filed form has been a goal of the IRS for a number of years. It's also been an ongoing request from the nation's tax professional community and has 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.

“This new process is a major milestone for the IRS, and it follows hard work by people across the agency,” said IRS Commissioner Chuck Rettig. “E-filing has been one of the great success stories of the IRS, and more than 90 percent of taxpayers use it routinely. But the big hurdle that's been remaining for years is to convert amended returns into this electronic process. Our teams have worked diligently to overcome the unique challenges related to the 1040-X, and we look forward to offering this new service this summer.”

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

The new electronic filing option will provide the IRS with more complete and accurate data in an easily readable format to enable customer service representatives to answer taxpayers' questions. Taxpayers can still use the [“Where's My Amended Return?”](#) online tool to check the status of their electronically-filed 1040-X.

When the electronic filing option becomes available, only tax year 2019 Forms 1040 and 1040-SR returns can be amended electronically. In general, taxpayers will 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. Additional enhancements are planned for the future.

“Adding amended returns to the electronic family also complements our partnership with the tax software industry, which continues to work with us to provide better ways to help taxpayers,” said Ken Corbin, Commissioner of the IRS Wage and Investment division.

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