

Form 1040-X Electronic Filing

Cross References

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Marking a major milestone in tax administration, 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, Form 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. The 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 goal of the IRS e-file initiative for many years,” said Sunita Lough, IRS Deputy Commissioner for Services and Enforcement. “Given the details needed on the form, there have been numerous challenges to add this form to the e-file family. Our IT and business operation teams worked hard with the nation’s tax industry to make this change possible. This is another success for IRS modernization efforts. The addition helps taxpayers have a quicker, easier way to file amended returns, and it streamlines work for the IRS and the entire tax community.”

Making the 1040-X an electronically filed form has been a goal for the tax software 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 three 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? on-line tool at www.irs.gov to check the status of their amended return.