



## IRS BEGINS ACCEPTING E-FILING OF AMENDED INDIVIDUAL TAX RETURNS

From the *Journal of Accountancy* by Sally P. Schreiber, J.D.

The IRS announced Monday, August 17, that it has begun accepting Forms 1040-X, *Amended U.S. Individual Income Tax Return*, electronically, which it calls a “major milestone in tax administration” ([IR-2020-182](#)). According to the IRS, it has put years of effort into developing the ability for taxpayers to e-file Form 1040-X, “and the enhancement allows taxpayers to quickly electronically correct previously filed tax returns while minimizing errors.” The IRS announced in late May that Form 1040-X e-filing was coming sometime this summer.

In the announcement, Sunita Lough, IRS Deputy Commissioner for Services and Enforcement, said: “Given the details needed on the form, there have been numerous challenges to add this form to the e-file family.”

Until now, taxpayers have been required to mail a paper amended return to the IRS for processing, and the Service receives over 3 million of those forms each year.

The IRS says e-filing Form 1040-X should be easier for users and will also make it easier for IRS employees to answer questions taxpayers may have since the data is entered electronically.

The e-filing option is now only available to amend 2019 Forms 1040, U.S. Individual Income Tax Returns, and 1040-SR, U.S. Tax Return for Seniors, with more options planned. Taxpayers can still file paper Form 1040-X if they wish.