

Larry's Tax Law

## **The IRS Is Taking Going Digital to the Next Level – Electronic Filing of Amended U.S. Individual Income Tax Returns Will Be Available Soon**

By Larry Brant and Peter Evalds on 6.2.20 | Posted in Federal Law, Internal Revenue Service, IRS

In [News Release 2020-107](#), issued Thursday, May 28, 2020, the IRS announced that taxpayers will soon be able to electronically file Form 1040-X, Amended U.S. Individual Income Tax Return. This is welcome news for taxpayers and tax practitioners!

### **Background**

According to the IRS, more than 90 percent of individual taxpayers electronically file their U.S. Federal Income Tax Returns (Form 1040) each year. Likewise, approximately three million amended U.S. Federal Income Tax Returns (Form 1040-X) are filed each year.

Currently, a large number of tax forms may be filed electronically, including U.S. Federal Income Tax Forms 1040, 1065, 1120 and 1120S. Additionally, taxpayers may electronically amend U.S. Federal Income Tax Forms 1065, 1120 and 1120S. They may not, however, amend U.S. Federal Income Tax Form 1040 (Form 1040-X) electronically.

Despite repeated pleas by tax practitioners for the ability to file Form 1040-X electronically, the IRS has not been able to accommodate practitioners. That is about to change!

### **News Release 2020-107**

As noted above, the IRS announced last week that taxpayers will soon be able to file Form 1040-X electronically. While the IRS has not yet announced a specific release date, it expects the electronic filing option for Form 1040-X will be available sometime this summer.

**Practice Alert:** The option to file Form 1040-X electronically will only apply to U.S. Federal Form 1040 and U.S. Federal Form 1040-SR for tax years 2019 forward. The option will not be available (at least initially) for amending any of the other forms in the U.S. Federal Form 1040 series, including 1040-A, 1040EZ, 1040-NR and 1040-NR EZ.

Consequently:

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- Taxpayers will continue filing paper forms to amend U.S. Federal Forms 1040 and 1040-SR for tax years prior to 2019; and
- Taxpayers will continue filing paper forms to amend all U.S. Federal 1040 Forms other than Form 1040 and 1040-SR.

**Practice Alert:** Taxpayers may continue filing paper versions of U.S. Federal Form 1040-X.

**Practice Alert:** According to the IRS, the electronic filing option will be viable for “available tax software products.” What this means in practice is yet to be determined.

### **Conclusion**

Taxpayers will finally be able to electronically file U.S. Form 1040-X. This is welcome news!

**Tags:** electronic filing, federal income tax, federal tax forms, Form 1040-X, Internal Revenue Service, IRS, tax practitioner, tax software products, Taxpayer