



IRS Plans Jan. 30 Tax Season Opening For 1040 Filers

IR-2013-2, Jan. 8, 2013

WASHINGTON — Following the January tax law changes made by Congress under the American Taxpayer Relief Act (ATRA), the Internal Revenue Service announced today it plans to open the 2013 filing season and begin processing individual income tax returns on Jan. 30.

The IRS will begin accepting tax returns on that date after updating forms and completing programming and testing of its processing systems. This will reflect the bulk of the late tax law changes enacted Jan. 2. The announcement means that the vast majority of tax filers — more than 120 million households — should be able to start filing tax returns starting Jan 30.

The IRS estimates that remaining households will be able to start filing in late February or into March because of the need for more extensive form and processing systems changes. This group includes people claiming residential energy credits, depreciation of property or general business credits. Most of those in this group file more complex tax returns and typically file closer to the April 15 deadline or obtain an extension.

“We have worked hard to open tax season as soon as possible,” IRS Acting Commissioner Steven T. Miller said. “This date ensures we have the time we need to update and test our processing systems.”

The IRS will not process paper tax returns before the anticipated Jan. 30 opening date. There is no advantage to filing on paper before the opening date, and taxpayers will receive their tax refunds much faster by using e-file with direct deposit.

“The best option for taxpayers is to file electronically,” Miller said.

The opening of the filing season follows passage by Congress of an extensive set of tax changes in ATRA on Jan. 1, 2013, with many affecting tax returns for 2012. While the IRS worked to anticipate the late tax law changes as much as possible, the final law required that the IRS update forms and instructions as well as make critical processing system adjustments before it can begin accepting tax returns.

The IRS originally planned to open electronic filing this year on Jan. 22; more than 80 percent of taxpayers filed electronically last year.

Who Can File Starting Jan. 30?

The IRS anticipates that the vast majority of all taxpayers can file starting Jan. 30, regardless of whether they file electronically or on paper. The IRS will be able to accept tax returns affected by the late Alternative Minimum Tax (AMT) patch as well as the three major “extender” provisions for people claiming the state and local sales tax deduction, higher education tuition and fees deduction and educator expenses deduction.

Who Can't File Until Later?

There are several forms affected by the late legislation that require more extensive programming and testing of IRS systems. The IRS hopes to begin accepting tax returns including these tax forms between late February and into March; a specific date will be announced in the near future.

The key forms that require more extensive programming changes include Form 5695 (Residential Energy Credits), Form 4562 (Depreciation and Amortization) and Form 3800 (General Business Credit). A full [listing of the forms that won't be accepted until later](#) is available on IRS.gov.

As part of this effort, the IRS will be working closely with the tax software industry and tax professional community to minimize delays and ensure as smooth a tax season as possible under the circumstances.

Updated information will be posted on IRS.gov.

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Page Last Reviewed or Updated: 08-Jan-2013