

IRS Kicks Off 2011 Tax Season with Deadline Extended to April 18; Taxpayers Impacted by Recent Tax Breaks Can File Starting in Mid- to Late February

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WASHINGTON — The Internal Revenue Service today opened the 2011 tax filing season by announcing that taxpayers have until April 18 to file their tax returns. The IRS reminded taxpayers impacted by recent tax law changes that using e-file is the best way to ensure accurate tax returns and get faster refunds.

Taxpayers will have until Monday, April 18 to file their 2010 tax returns and pay any tax due because Emancipation Day, a holiday observed in the District of Columbia, falls this year on Friday, April 15. By law, District of Columbia holidays impact tax deadlines in the same way that federal holidays do; therefore, all taxpayers will have three extra days to file this year. Taxpayers requesting an extension will have until Oct. 17 to file their 2010 tax returns.

The IRS expects to receive more than 140 million individual tax returns this year, with most of those being filed by the April 18 deadline.

The IRS also cautioned taxpayers with foreign accounts to properly report income from these accounts and file the appropriate forms on time to avoid stiff penalties.

“The IRS has made important strides at stopping tax avoidance using offshore accounts,” said IRS Commissioner Doug Shulman. “We continue to focus on offshore tax compliance and people with offshore accounts need to pay taxes on income from those accounts.”

The IRS also reminded tax professionals preparing returns for a fee that this is the first year that they must have a Preparer Tax Identification Number (PTIN). Tax return preparers should register immediately using the new PTIN sign-up system available through www.IRS.gov/taxpros.

Who Must Wait to File

For most taxpayers, the 2011 tax filing season starts on schedule. However, tax law changes enacted by Congress and signed by President Obama in December mean some people need to wait until mid- to late February to file their tax returns in order to give the IRS time to reprogram its processing systems.

Some taxpayers – including those who itemize deductions on Form 1040 [Schedule A](#) – will need to wait to file. This includes taxpayers impacted by any of three tax provisions that expired at the end of 2009 and were renewed by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act Of 2010 enacted Dec. 17. Those who need to wait to file include:

- Taxpayers Claiming Itemized Deductions on Schedule A. Itemized deductions include mortgage interest, charitable deductions, medical and dental expenses as well as state and local taxes. In addition, itemized deductions include the state and local general sales tax deduction that was also extended and which primarily benefits people living in areas without state and local income taxes. Because of late Congressional action to enact tax law changes, anyone who itemizes and files a Schedule A will need to wait to file until mid- to late February.
- Taxpayers Claiming the Higher Education Tuition and Fees Deduction. This deduction for parents and students – covering up to \$4,000 of tuition and fees paid to a post-secondary institution – is claimed on Form 8917. However, the IRS emphasized that there will be no delays for millions of parents and students who claim other education credits, including the American Opportunity Tax Credit extended last month and the Lifetime Learning Credit.
- Taxpayers Claiming the Educator Expense Deduction. This deduction is for kindergarten through grade 12 educators with out-of-pocket classroom expenses of up to \$250. The educator expense deduction is claimed on Form 1040, Line 23 and Form 1040A, Line 16.

In addition to extending those tax deductions for 2010, the [Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act](#) also extended those deductions for 2011 and a number of other tax deductions and credits for 2011 and 2012 such as the American Opportunity Tax Credit and the modified Child Tax Credit, which help families pay for college and other child-related expenses. The Act also provides various job creation and investment incentives including 100 percent expensing and a two-percent payroll tax reduction for 2011. Those changes have no effect on the 2011 filing season.

The IRS will announce a specific date in the near future when it can start processing tax returns impacted by the

recent tax law changes. In the interim, taxpayers affected by these tax law changes can start working on their tax returns, but they should not submit their returns until IRS systems are ready to process the new tax law changes. Additional information will be available at www.irs.gov.

For taxpayers who must wait before filing, the delay affects both paper filers and electronic filers. The IRS urges taxpayers to use e-file instead of paper tax forms to minimize confusion over the recent tax law changes and ensure accurate tax returns.

Except for those facing a delay, the IRS will begin accepting e-file and Free File returns on Jan. 14. Additional details about e-file and Free File will be announced later this month.

Many Ways to Get Assistance

The IRS is also continuing to focus on taxpayer service. Taxpayers with questions should check the IRS website at www.irs.gov, call our toll-free number or visit a taxpayer assistance center.

This is also the first filing season that tax packages will not be mailed to individuals or businesses. There are still many options for taxpayers to get paper forms and instructions if they need them. In recent years, fewer and fewer taxpayers received these mailings. Last year, only 8 percent of individuals who filed tax returns received tax packages in the mail. Taxpayers can still get any forms and instructions they need online at www.irs.gov, or they can visit local IRS offices or participating libraries and post offices.

In addition, individuals making \$49,000 or less can use the Volunteer Income Tax Assistance program for free tax preparation and, in many cases, free electronic filing. Individuals age 60 and older can take advantage of free tax counseling and basic income tax preparation through Tax Counseling for the Elderly.

IRS Free File provides options for free brand-name tax software or online fillable forms plus free electronic filing. Everyone can use Free File to prepare a federal tax return. Taxpayers who make \$58,000 or less can choose from approximately 20 commercial software providers. There's no income limit for Free File Fillable Forms, the electronic version of IRS paper forms, which also includes free e-filing.

Check for a Refund

Once taxpayers file their federal return, they can track the status of their refunds by using the "Where's My Refund?" tool, located on the front page of www.irs.gov. Taxpayers can generally get information about their refunds 72 hours after the IRS acknowledges receipt of their e-filed returns, or three to four weeks after mailing a paper return.

Taxpayers need to provide the following information from their tax returns: (1) Social Security Number or Individual Taxpayer Identification Number, (2) filing status, and (3) the exact whole dollar amount of your anticipated refund. If the U.S. Postal Service returns the taxpayer's refund to the IRS, the individual may be able to use "Where's My Refund?" to change the address the IRS has on file, online.

Also, taxpayers may complete a Form 8822, Change of Address, and send it to the address shown on the form. They may download Form 8822 from www.irs.gov or order it by calling 800-TAX-FORM. Generally, taxpayers can file an online claim for a replacement check if more than 28 days have passed since the IRS mailed their refund.

Related Item: [IR-2010-126, Tax Season Starts on Time for Most Taxpayers: Those Affected by Late Tax Breaks Can File in Mid- to Late February](#)