



GMS Flash Alert



2019-003 | January 9, 2019

United States - IRS Announces Tax Filing Season for Individuals Begins January 28

The U.S. Internal Revenue Service (IRS) recently confirmed the IRS will process tax returns beginning Monday, January 28, 2019, and that it intends to provide refunds to taxpayers as scheduled, notwithstanding the partial government shutdown.¹ The filing deadline to submit 2018 tax returns is Monday April 15, 2019, for most taxpayers. However, because of the Patriots' Day holiday on April 15 in Maine and Massachusetts and the Emancipation Day holiday on April 16 in the District of Columbia, taxpayers who live in Maine or Massachusetts have until April 17, 2019, to file their federal tax returns.

WHY THIS MATTERS

At midnight on December 22, 2018, funding for roughly one quarter of the U.S. federal government lapsed after Congress failed to pass a spending bill to provide appropriations for several federal departments and agencies. The partial government shutdown is ongoing, and it is unclear when it will be resolved. There was concern that the partial government shutdown would prevent the IRS from issuing tax refunds, as the Office of Management and Budget (OMB) previously directed the IRS not to pay refunds during a lapse in appropriations. However, the Department of the Treasury requested that OMB review the relevant law and the conclusion is that the IRS may pay tax refunds during a lapse. This will be welcome news to assignees expecting U.S. tax refunds.

KPMG NOTE

Even before the partial government shutdown, the 2019 filing season was expected to be a demanding one for the IRS, as it is the first time individual taxpayers will be dealing with and seeing the effects of the individual tax provisions enacted as part of Pub. L. 115-97 (commonly referred to as the *Tax Cuts and Jobs Act*). Although the IRS plans to recall a significant portion of its currently furloughed workforce, should the partial government shutdown continue into the start of the filing season, it is possible that taxpayers will experience delays when dealing with the IRS.

FOOTNOTE:

1 IRS Newswire (Issue IR-2019-01, January 7, 2019): [IR-2019-01](#) .

* * * *

The above information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230 as the content of this document is issued for general informational purposes only.

The information contained in this newsletter was submitted by the KPMG International member firm in United States.

www.kpmg.com

kpmg.com/socialmedia



© 2019 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.