



GMS Flash Alert

2022-003 | January 11, 2022



United States – IRS Announces Tax Filing Season for Individuals Begins January 24

The U.S. Internal Revenue Service (IRS) recently announced that the “tax season” for individual taxpayers will start January 24, 2022, at which time the IRS will begin accepting and processing individual income tax returns for 2021.¹

As the usual filing deadline of April 15 falls on the Emancipation Day holiday in the District of Columbia, the filing deadline to submit 2021 tax returns is Monday, April 18, 2022, for most taxpayers (holidays in Washington, D.C., affect tax deadlines for taxpayers in the same way that federal holidays do). However, taxpayers who live in Maine or Massachusetts will have an extra day, until April 19, 2022, to file their returns because of the Patriots' Day holiday in those states.

Taxpayers who request an extension by the original filing deadline will have until Monday, October 17, 2022, to file their returns.

WHY THIS MATTERS

The January 24 start date for individual tax return filers allows the IRS time to perform programming and testing that is critical to helping ensure IRS systems run smoothly. Updated programming helps ensure that eligible people can claim the proper amount of the Child Tax Credit after comparing their 2021 advance credits and claim any remaining stimulus money as a Recovery Rebate Credit when they file their 2021 tax returns.

In addition to announcing the start date of the “tax season,” the announcement states that the IRS anticipates most taxpayers will receive their refunds within 21 days of when they file electronically if they choose direct deposit and there are no issues with their tax returns. This is welcome news to taxpayers, as challenges caused by the COVID-19 pandemic resulted in significant refund processing delays during last year’s filing season. However, by law, the IRS cannot issue a refund involving the Earned Income Tax Credit or Additional Child Tax Credit before mid-February, though eligible taxpayers may file their returns beginning on January 24. The law provides this additional time to help the IRS stop fraudulent refunds from being issued.

FOOTNOTE:

1 Announced in [IR-2022-08](#) (January 10, 2022).

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