



# 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.<sup>1</sup>

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).

**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](http://www.kpmg.com)

[kpmg.com/socialmedia](http://kpmg.com/socialmedia)



© 2022 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

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>.