



TAX TIME: THE 2022 TAX RETURN FILING SEASON BEGINS

The Internal Revenue Service (IRS) is now facing the third tax return filing season with its operations, staffing, and workload impacted by the pandemic. The 2022 filing season will present challenges for taxpayers, as the IRS continues to work through a backlog of unprocessed returns from last year and faces increasing demands on its telephone and other assistance.

The 2022 filing season begins on January 24. The last day for filing is April 18 (April 19 in Massachusetts and Maine), unless an extension is filed by the taxpayer. Changes on the 2021 return include an increase in the Child and Dependent Care Credit, expansions of the self-only Earned Income Tax Credit (EITC) and the Child Tax Credit (CTC), and other changes that can be found under “What’s New” in the [Form 1040 instructions](#).

The following suggested actions may help taxpayers this filing season:

- **Avoid delays.** To ensure smooth processing of an income tax return and to, hopefully, avoid delays, taxpayers should: (1) file early, (2) file electronically, and (3) choose direct deposit.
- **Prepare an accurate return.** In advance of preparing a return, taxpayers should make sure that they have gathered all information needed, including W-2s, Form 1099s, other income statements, and any letters received from the IRS on advance CTC payments (Letter 6419) and Economic Impact Payments (Letter 6475).
- **Use online resources for questions and information, if possible – otherwise, be patient.** The IRS has indicated that the demand for telephone assistance is expected to be high, so taxpayers should use the [online tools](#) on IRS.gov, when possible, for additional information 24 hours a day. (Among other things, taxpayers can use IRS.gov to [get answers to tax questions](#), [check a refund status](#), and [pay taxes](#).) If taxpayers must contact the IRS by telephone, they can call 1-800-829-1040. The IRS suggests that it is best to call before April and that the best time to call is earlier in the day. The IRS also notes that wait times are longest on Mondays, Tuesdays, during President’s Day weekend, and around the filing deadline.
- **Find trusted return preparation and filing assistance.** Taxpayers should use trusted and reputable tax preparation professionals, assistance, or software. Taxpayers can use the [IRS Free File program](#) if they earned \$73,000 or less in 2021, or use the one-on-one tax preparation assistance of [IRS volunteer sites](#). Taxpayer assistance is also available through certain nonprofit organizations, such as [United Way](#) and [Get Your Refund](#). Finally, if using [e-file](#), taxpayers should try to find software that helps avoid math errors and guides taxpayers to answers to their questions.



- **File now, even if your 2020 return has not yet been processed.** The IRS has [instructions](#) for taxpayers to follow to electronically file their 2021 tax returns, even if their 2020 return remains in the backlog, yet to be processed. Taxpayers do not need to wait until their 2020 return is processed to file their 2021 return.
- **Claim any EITC, CTC, and other refundable credits on your return.** The American Rescue Plan made the EITC available to more childless workers and couples and made the CTC fully refundable up to \$3,600 per child under the age of six and \$3,000 per child under the age of 18. Taxpayers are allowed to use their 2019 tax information for purposes of claiming the EITC for 2021 to ensure that they are not harmed by a drop in income due to the pandemic.
- **Avoid Common Errors.** Taxpayers can avoid errors on their tax return by using trusted tax professionals, assistance, or software. Taxpayers should be aware of the following common errors:
 - *Missing or inaccurate Social Security numbers (SSNs) and names.* The SSN and names on the tax return must be identical to the one on the taxpayers Social Security card.
 - *Entering amounts inaccurately.* Amounts reported on a return should be double-checked to ensure they match wages, dividends, and other income reported on information returns.
 - *Incorrect filing status.* Taxpayers should follow IRS guidance to determine the correct filing status. (Taxpayers can use the IRS's [Interactive Tax Assistant](#)).
 - *Math mistakes.* Taxpayers should check math used in preparing their return. Tax preparation software can do the math for taxpayers.
 - *Figuring out eligibility for credits or deductions.* Taxpayers may have difficulties determining eligibility for and amount of the EITC, CTC, and other credits. Taxpayers can refer to:
 - [Earned Income Tax Credit \(EITC\) | Internal Revenue Service \(irs.gov\)](#),
 - [2021 Child Tax Credit and Advance Child Tax Credit Payments — Topic C: Calculation of the 2021 Child Tax Credit | Internal Revenue Service \(irs.gov\)](#),
 - [Recovery Rebate Credit | Internal Revenue Service \(irs.gov\)](#),
 - [Child and Dependent Care Credit FAQs | Internal Revenue Service \(irs.gov\)](#).
 - *Incorrect bank account numbers.* Taxpayers who are due a refund should opt for direct deposit and make sure the correct routing number and account number are on the return.
 - *Unsigned forms.* Tax returns must be signed with digital signatures in the case of electronically-filed returns. (In the case of a joint return, both spouses must sign.) Exceptions apply for members of the armed services and powers of attorney.