

IRS to accept 2021 tax returns starting Jan. 24

By Paul Bonner
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The IRS will begin accepting and processing 2021 tax returns starting Jan. 24, the Service announced Monday.

In [News Release IR-2022-08](#), the IRS stated the date will allow it time to perform necessary programming and testing in advance of return filing, which it urged taxpayers and paid preparers to do electronically.

"Filing electronically with direct deposit and avoiding a paper tax return is more important than ever this year," IRS Commissioner Chuck Rettig said in the release.

Rettig acknowledged that the Service is still processing some tax year 2020 returns. All paper and e-filed returns with refunds owed that were received before April 2021 have been processed if they did not contain any errors or require further review; however, as of Dec. 23, 2021, there were still some 6 million unprocessed individual returns. And the Service has struggled to answer a record number of taxpayer and preparer phone calls, Rettig said.

"In many areas, we are unable to deliver the amount of service and enforcement that our taxpayers and tax system deserves and needs," Rettig said. "This is frustrating for taxpayers, for IRS employees, and for me."

This year, return processing may be complicated for taxpayers claiming monthly advance payments of the child tax credit, who must reconcile the total advance amount against their child tax credit for all of 2021. The IRS noted that it began late last month and is continuing to send affected taxpayers Letter 6419, *2021 Advance Child Tax Credit*, which reports their total advance payments for the year. Taxpayers may also verify their advance payments on the IRS's [CTC Update Portal](#).

Taxpayers who received the third economic impact payment during 2021 should receive Letter 6475, *Your Third Economic Impact Payment*, to help them and their preparers determine whether they are eligible to receive a rebate recovery credit for missing stimulus payments.

The IRS Free File program, which allows taxpayers with income of \$73,000 or less in 2021 to self-prepare and e-file their federal return using commercial tax preparation software for no charge, will open Jan. 14.

For more on preparing 2021 returns, see "[Spotlight on Tax Season](#)," *JofA*, Jan. 1, 2022.

Returns and payments for most individuals will be due April 18, 2022, because of a weekend and Emancipation Day, a Washington, D.C., holiday. However, taxpayers who live in Maine or Massachusetts must file their returns and pay tax by April 19 due to the Patriots' Day holiday in those states. The extended due date for individual returns is Oct. 17.

For 2020 returns, the IRS began accepting returns on Feb. 12, 2021, citing programming changes needed for tax legislation passed in late 2020.

The Service noted Monday that by law, it cannot issue refunds for returns that involve the earned income tax credit or additional child tax credit before mid-February, although taxpayers claiming those credits may file their returns as early as Jan. 24.

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