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## IRS to Delay Opening of 2014 Filing Season Until January 31.

The IRS has announced (IR-2013-100) plans to open the 2014 tax return filing season 10 days later than originally scheduled to give the IRS enough time to program and test its tax processing systems.

The IRS had to change the original opening date from January 21 to January 31 because of delays in the IRS's annual process for updating its systems as a result of the 16-day federal government closure in October. The IRS said that many software companies are expected to begin accepting tax returns in January and will hold those returns until the IRS systems open on January 31. Taxpayers will receive their tax refunds faster by using e-file or Free File with the direct deposit option, the IRS added.

The Internal Revenue Service today announced plans to open the 2014 filing season on Jan. 31 and encouraged taxpayers to use e-file or Free File as the fastest way to receive refunds.

The new opening date for individuals to file their 2013 tax returns will allow the IRS adequate time to program and test its tax processing systems. The annual process for updating IRS systems saw significant delays in October following the 16-day federal government closure.

"Our teams have been working hard throughout the fall to prepare for the upcoming tax season," IRS Acting Commissioner Danny Werfel said. "The late January opening gives us enough time to get things right with our programming, testing and systems validation. It's a complex process, and our bottom-line goal is to provide a smooth filing and refund process for the nation's taxpayers."

The government closure meant the IRS had to change the original opening date from Jan. 21 to Jan. 31, 2014. The 2014 date is one day later than the 2013 filing season opening, which started on Jan. 30, 2013 following January tax law changes made by Congress on Jan. 1 under the American Taxpayer Relief Act (ATRA). The extensive set of ATRA tax changes affected many 2012 tax returns, which led to the late January opening.

The IRS noted that several options are available to help taxpayers prepare for the 2014 tax season and get their refunds as easily as possible. New year-end tax planning information has been added to IRS.gov this week.

In addition, many software companies are expected to begin accepting tax returns in January and hold those returns until the IRS systems open on Jan. 31. More details will be available in January.

The IRS cautioned that it will not process any tax returns before Jan. 31, so there is no advantage to filing on paper before the opening date. Taxpayers will receive their tax refunds much faster by using e-file or Free File with the direct deposit option.

The April 15 tax deadline is set by statute and will remain in place. However, the IRS reminds taxpayers that anyone can request an automatic six-month extension to file their tax return. The

request is easily done with Form 4868, which can be filed electronically or on paper.

IRS systems, applications and databases must be updated annually to reflect tax law updates, business process changes and programming updates in time for the start of the filing season.

The October closure came during the peak period for preparing IRS systems for the 2014 filing season. Programming, testing and deployment of more than 50 IRS systems is needed to handle processing of nearly 150 million tax returns. Updating these core systems is a complex, year-round process with the majority of the work beginning in the fall of each year.

About 90 percent of IRS operations were closed during the shutdown, with some major work streams closed entirely during this period, putting the IRS nearly three weeks behind its tight timetable for being ready to start the 2014 filing season. There are additional training, programming and testing demands on IRS systems this year in order to provide additional refund fraud and identity theft detection and prevention.

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