

# IRS News Release

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## **IRS to Start Processing Delayed Returns on Feb. 14; Most People Unaffected and Can File Now**

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WASHINGTON — The Internal Revenue Service plans a Feb. 14 start date for processing tax returns delayed by last month's tax law changes. The IRS reminded taxpayers affected by the delay they can begin preparing their tax returns immediately because many software providers are ready now to accept these returns.

Beginning Feb. 14, the IRS will start processing both paper and e-filed returns claiming itemized deductions on Schedule A, the higher education tuition and fees deduction on Form 8917 and the educator expenses deduction. Based on filings last year, about nine million tax returns claimed any of these deductions on returns received by the IRS before Feb. 14.

People using e-file for these delayed forms can get a head start because many major software providers have announced they will accept these impacted returns immediately. The software providers will hold onto the returns and then electronically submit them after the IRS systems open on Feb. 14 for the delayed forms.

Taxpayers using commercial software can check with their providers for specific instructions. Those who use a paid tax preparer should check with their preparer, who also may be holding returns until the updates are complete.

Most other returns, including those claiming the Earned Income Tax Credit (EITC), education tax credits, child tax credit and other popular tax breaks, can be filed as normal, immediately.

The IRS needed the extra time to update its systems to accommodate the tax law changes without disrupting other operations tied to the filing season. The delay followed the Dec. 17 enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, which extended a number of expiring provisions including the state and local sales tax deduction, higher education tuition and fees deduction and educator expenses deduction.