



TAKE STEPS NOW FOR TAX FILING SEASON

Get ready today to file your 2016 federal income tax return

What you need to know

What you need to do

Individual Tax Identification Number (ITIN)

- Processing delays are likely for filers with expired Individual Tax Identification Numbers
- There are two reasons an ITIN would expire December 31, 2016:
 - If you have not used your ITIN on a U.S. tax return at least once for tax years 2013, 2014 or 2015 or
 - If your ITIN has the middle digits 78 or 79 (9NN-78-NNNN or 9NN-79-NNNN)
- You can renew your ITIN now if it expired and you plan to use it on a U.S. tax return.
- No action is needed by expired ITIN holders who don't need to file a tax return next year.
- There are new documentation requirements when applying for or renewing an ITIN for certain dependents.
- To avoid delays, ensure accurate W-7 and valid ID documents are submitted.
- Find more information at [IRS.gov/ITIN](https://www.irs.gov/ITIN).

Refunds

- Expecting a refund? Some Refunds must be held until Feb. 15
 - According to a new tax law change, the IRS cannot issue refunds before Feb. 15 for tax returns that claim the **Earned Income Tax Credit** or the **Additional Child Tax Credit**.
 - This applies to the entire refund, even the portion not associated with these credits.
- The IRS will begin to release EITC/ACTC refunds starting Feb. 15. However, the IRS cautions taxpayers that these refunds likely won't arrive in bank accounts or debit cards until the week of February 27. Read more about refund timing for early EITC/ACTC filers here <https://www.irs.gov/individuals/refund-timing>.
- Be careful not to count on getting a refund by a certain date, especially when making major purchases or paying other financial obligations.
- You don't need to wait until Feb. 15 to file your tax return. While the IRS must hold the refund until Feb. 15, it will begin taking the steps it normally does to process your tax return once the filing season starts.
- File a complete and accurate return and include all known refundable credits with your original return.
- Check **Where's My Refund** on IRS.gov or the IRS mobile app, **IRS2Go**, after February 15 for your personalized refund status.

Adjusted Gross Income (AGI)

- Some taxpayers using a software product for the first time may need to know their 2015 Adjusted Gross Income, or AGI, to e-file their 2016 tax return.
- When self-preparing your taxes and filing electronically, you must sign and validate your electronic tax return by entering your prior-year AGI or your prior-year Self-Select PIN. Using an electronic filing PIN is no longer an option.
- If you have a copy of your 2015 federal income tax return, your AGI is on line 37 of the Form 1040; line 21 on the Form 1040-A or line 4 on the Form 1040-EZ.
- Learn more about how to verify your identity and electronically sign your tax return at **Validating Your Electronically Filed Tax Return**.

Protecting Taxpayers

- To better protect taxpayers, the IRS recently upgraded its identity verification process for certain online self-help tools. The purpose is to prevent taxpayer impersonations and account takeovers by identity thieves.
- Because the **Secure Access** platform is more rigorous, it helps if you prepare to register in advance.
- The new **authentication** is currently being applied to Get Transcript Online.

IRS Help

- All IRS Taxpayer Assistance Centers will offer appointment service by December 2016.
- Many questions can be resolved on the IRS.gov website without visiting a TAC.
- www.irs.gov/getready has information to help you get ready today to file your 2016 federal income tax return.
- Start with www.irs.gov for help including tools, filing options and other services and resources.
- If you believe your tax issue cannot be handled **online or by phone**, always check IRS.gov for days and hours of service as well as services offered at the IRS TAC **location you plan to visit**. For most services you must call to make an appointment.