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season.

Jan. 31, 2019

Form 1040 Simplified		Department of the Treasury—Internal Revenue Service		U.S. Individual Income Tax Return 2018		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.	
Your first name and initial		Last name		Your social security number		<input type="checkbox"/> Married filing separate return <input type="checkbox"/> Qualifying widow(er) <input type="checkbox"/> Head of household			
Standard deduction: <input type="checkbox"/> Someone can claim you as a dependent		<input type="checkbox"/> You were born before January 2, 1954		<input type="checkbox"/> You are blind					
Spouse or qualifying person's first name and initial (see inst.)		Last name		Spouse's social security number					
Standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent		<input type="checkbox"/> Your spouse was born before January 2, 1954		<input type="checkbox"/> Your spouse is blind		<input type="checkbox"/> Your spouse itemizes on a separate return or you were dual-status alien			
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.		Presidential Election Campaign. <input checked="" type="checkbox"/> If you want \$3 to go to this fund (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse					
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6.				<input type="checkbox"/> Full-year health care coverage (see instructions)					
Dependents (see instructions):		(2) Social security number		(3) Relationship to you		(4) <input checked="" type="checkbox"/> If qualifies for (see inst.):			
(1) First name		Last name				Child tax credit		Credit for other dependents	
						<input type="checkbox"/>		<input type="checkbox"/>	
						<input type="checkbox"/>		<input type="checkbox"/>	
Sign Here		Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately reflect all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		Your signature		Date		Your occupation	
Joint return? See instructions. Keep a copy for your records.		Spouse's signature. If a joint return, both must sign.		Date		Spouse's occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Paid Preparers		Print/Type preparer's name		Preparer's signature		PTIN		Check it: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed	
		Firm's name ▶		Firm's EIN ▶					
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.						Cat. No. 11320B		Form 1040 (2018)	

The Internal Revenue Service successfully opened the 2019 tax-filing season on Monday, January 28, as the agency started accepting and processing federal tax returns for tax year 2018. Despite the major tax law changes made by the Tax Cuts and Jobs Act, the IRS was able to open this year's tax-filing season one day earlier than the 2018 tax-filing season.

More than 150 million individual tax returns for the 2018 tax year are expected to be filed, with the vast majority of those coming before the April tax deadline. Through mid-day Monday, the IRS had already received several million tax returns during the busy opening hours.

“I am extremely proud of the entire IRS workforce. The dedicated IRS employees have

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“The IRS will be doing everything it can to have a smooth filing season,” Rettig said. “Taxpayers can minimize errors and speed refunds by using e-file and IRS Free File along with direct deposit.”

The IRS expects the first refunds to go out in the first week of February and many refunds to be paid by mid- to late February like previous years. The IRS reminds taxpayers to check “[Where's My Refund?](#)” for updates. Demand on IRS phones during the early weeks of tax season is traditionally heavy, so taxpayers are encouraged to use [IRS.gov](#) to find answers before they call.

April deadline; help for taxpayers through e-file, Free File

The filing deadline to submit 2018 tax returns is Monday, April 15, 2019, for most taxpayers. Because of the Patriots' Day holiday on April 15 in Maine and Massachusetts and the Emancipation Day holiday on April 16 in the District of Columbia, taxpayers who live in Maine or Massachusetts have until April 17 to file their returns.

With major changes made by the Tax Cuts and Jobs Act, the IRS encouraged taxpayers seeking more information on tax reform to consult two online resources: [Publication 5307](#), Tax Reform: Basics for Individuals and Families, and [Publication 5318](#); Tax Reform What's New for Your Business. For other tips and resources, visit [IRS.gov/taxreform](#) or check out the [Get Ready](#) page on [IRS.gov](#).

The IRS expects about 90 percent of returns to be filed electronically. Choosing [e-file](#) and [direct deposit](#) remains the fastest and safest way to file an accurate income tax return and receive a refund.

The [IRS Free File](#) program, available at [IRS.gov](#), gives eligible taxpayers a dozen options for filing and preparing their tax returns using brand-name products. IRS Free File is a partnership with commercial partners offering free brand-name

software to about 100 million individuals and families with incomes of \$66,000 or

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The tool is updated only once a day, so taxpayers don't need to check more often.

The IRS also notes that refunds, by law, cannot be issued 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 the EITC and ACTC. While the IRS will process the EITC and ACTC returns when received, these refunds cannot be issued before Feb. 15. Similar to last year, the IRS expects the earliest EITC/ACTC related refunds to actually be available in taxpayer bank accounts or on debit cards starting on Feb. 27, 2019, if they chose direct deposit and there are no other issues with the tax return.

“Where’s My Refund?” on [IRS.gov](https://www.irs.gov) and the [IRS2Go mobile app](#) remain the best way to check the status of a refund. “Where’s My Refund?” will be updated with projected deposit dates for most early EITC and ACTC refund filers on Feb. 17, so those filers will not see a refund date on “Where’s My Refund?” or through their software packages until then. The IRS, tax preparers and tax software will not have additional information on refund dates, so these filers should not contact or call about refunds before the end of February.

This law was changed to give the IRS more time to detect and prevent fraud. Even with the EITC and ACTC refunds and the additional security safeguards, the IRS still expects to issue more than nine out of 10 refunds in less than 21 days. However, it's possible a particular tax return may require additional review and a refund could take longer. Even so, taxpayers and tax return preparers should file when they're ready. For those who usually file early in the year and are ready to file a complete and accurate return, there is no need to wait to file.

New Form 1040

Form 1040 has been redesigned for tax year 2018. The revised form consolidates

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Free tax help

Low- and moderate-income taxpayers can get help filing their tax returns for free. Tens of thousands of volunteers around the country can help people correctly complete their returns.

To get this help, taxpayers can visit one of the more than 12,000 community-based tax help sites that participate in the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. To find the nearest site, use the [VITA/TCE Site Locator](#) on [IRS.gov](#) or the IRS2Go mobile app.

Filing assistance

No matter who prepares a federal tax return, by signing the return, the taxpayer becomes legally responsible for the accuracy of all information included. [IRS.gov](#) offers a number of [tips about selecting a preparer](#) and information about [national tax professional groups](#).

The IRS urges all taxpayers to make sure they have all their year-end statements in hand before filing. This includes Forms W-2 from employers and Forms 1099 from banks and other payers. Doing so will help avoid refund delays and the need to file an amended return.

Online tools

The IRS reminds taxpayers they have a variety of options to get help filing and preparing their tax returns on [IRS.gov](#), the official IRS website. Taxpayers can find answers to their tax questions and resolve tax issues online. The [Let Us Help You](#) page helps answer most tax questions, and the [IRS Services Guide](#) links to these and other IRS services.

Taxpayers can go to [IRS.gov/account](https://www.irs.gov/account) to securely access information about their

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The IRS continues to work with state tax agencies and the private-sector tax industry to address tax-related identity theft and refund fraud. As part of the [Security Summit](#) effort, stronger protections for taxpayers and the nation's tax system are in effect for the 2019 tax filing season.

The new measures attack tax-related identity theft from multiple sides. Many changes will be invisible to taxpayers but will help the IRS, states and the tax industry provide additional protections, and tighter security requirements will better protect tax software accounts and personal information.

Renew ITIN to avoid refund delays

Many Individual Taxpayer Identification Numbers (ITINs) expired on Dec. 31, 2018. This includes any ITIN not used on a tax return at least once in the past three years. Also, any ITIN with middle digits of 73, 74, 75, 76, 77, 81 and 82 (Example: 9NN-73-NNNN) is now expired. ITINs that have middle digits 70, 71, 72 or 80 expired Dec. 31, 2017, but taxpayers can still renew them. Affected taxpayers should act soon to avoid refund delays and possible loss of eligibility for some key tax benefits until the ITIN is renewed. An ITIN is used by anyone who has tax-filing or payment obligations under U.S. tax law but is not eligible for a Social Security number.

It can take up to 11 weeks to process a complete and accurate ITIN renewal application. For that reason, the IRS urges anyone with an expired ITIN needing to file a tax return this tax season to submit their ITIN renewal application soon.

Sign and validate electronically filed tax returns

All taxpayers should keep a copy of their tax return. Some taxpayers using a tax filing software product for the first time may need their adjusted gross income (AGI) amount from their prior-year tax return to verify their identity.

Taxpayers using the same tax software they used last year will not need to enter their

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