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longer.

Isaac M. O'Bannon • Jan. 30, 2013

Filing starts today, Jan. 30, 2013, but many taxpayers and tax professionals will have to wait a few weeks longer.

The Internal Revenue Service has announced that processing of tax returns claiming education credits will begin by the middle of February.

Taxpayers using Form 8863, Education Credits, can begin filing their tax returns after the IRS updates its processing systems. Form 8863 is used to claim two higher education credits — the American Opportunity Tax Credit and the Lifetime Learning Credit.

The IRS emphasized that the delayed start will have no impact on taxpayers claiming other education-related tax benefits, such as the tuition and fees deduction and the student loan interest deduction. People otherwise able to file and claiming these benefits can start filing Jan. 30.

As it does every year, the IRS reviews and tests its systems in advance of the opening of the tax season to protect taxpayers from processing errors and refund delays. The IRS discovered during testing that programming modifications are needed to accurately process Forms 8863. Filers who are otherwise able to file but use the Form 8863 will be able to file by mid-February. No action needs to be taken by the taxpayer or their tax professional. Typically through the mid-February period, about 3 million tax returns include Form 8863, less than a quarter of those filed during the year.

The IRS remains on track to open the tax season today for most taxpayers. The filing season opening includes people claiming the student loan interest deduction on the

Form 1040 series or the higher education tuition or fees on Form 8917, Tuition and

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