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Returns to be filed by the April 15, 2024, tax deadline.

Isaac M. O'Bannon • Jan. 08, 2024

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2022** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial _____ Last name _____ Your social security number _____
If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____
Home address (number and street). If you have a P.O. box, see instructions. _____
City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ Apt. no. _____
Foreign country name _____ Foreign province/state/county _____ ZIP code _____ Foreign postal code _____

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (for a financial interest in a digital asset)? (See instructions.)
☐ Someone can claim: ☐ Spouse itemizes on a separate return or you were a dual-status alien ☐ You as a dependent ☐ Your spouse as a dependent

Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Yes ☐ No

Dependents (see instructions):
(1) First name _____ Last name _____
(2) Social security number _____
(3) Relationship _____

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
☐ You ☐ Spouse ☐ Yes ☐ No

The IRS has announced that it will start accepting and processing tax returns on Monday, Jan. 29, 2024. The agency expects more than 128.7 million individual tax returns to be filed by the April 15, 2024, tax deadline.

- Related: [Chart shows estimated refund date timelines.](#)

Although the IRS will not officially begin accepting and processing tax returns until Jan. 29, people do not need to wait until then to work on their taxes if they're using software companies or tax professionals. For example, most software companies accept electronic submissions and then hold them until the IRS is ready to begin processing later this month. IRS Free File will also be available on IRS.gov starting

Jan. 12 in advance of the filing season opening. The IRS Direct File pilot will be rolled

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“As our transformation efforts take hold, taxpayers will continue to see marked improvement in IRS operations in the upcoming filing season,” said IRS Commissioner Danny Werfel. “IRS employees are working hard to make sure that new funding is used to help taxpayers by making the process of preparing and filing taxes easier.”

Some of the new and expanded tools and resources include:

- Expanded in-person service that meets taxpayers where they are by opening or reopening [Taxpayer Assistance Centers \(TACs\)](#). The IRS will also offer extended hours at many TACs nationwide.
- Increased help available on the [toll-free line](#) and an expanded customer call back feature designed to significantly reduce wait times.
- Improvements to the [Where's My Refund?](#) tool, which is the IRS' most widely used taxpayer service tool. However, the tool provides limited information, often leading taxpayers to call the IRS to inquire about their refund status. Updates to Where's My Refund? will allow taxpayers to see more detailed refund status messages in plain language. These updates will also ensure Where's My Refund works seamlessly on mobile devices. Taxpayers often see a generic message stating that their returns are still being processed and to check back later. With the improvements, taxpayers will see clearer and more detailed updates, including whether the IRS needs them to respond to a letter requesting additional

information. The new updates will reduce the need for taxpayers to call the IRS for

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Now, providing service called **Direct File** that gives eligible taxpayers a new choice to file their 2023 federal tax returns online, for free, directly with the IRS. It will be rolled out in phases and is expected to be widely available in mid-March. Find more about Direct File pilot eligibility, scope and the participating states on [Direct File](#).

April 15 tax filing deadline for most taxpayers

For most taxpayers, the deadline to file their personal federal tax return, pay any tax owed or request an extension to file is Monday, April 15, 2024.

Taxpayers living in Maine or Massachusetts have until April 17, 2024, due to the Patriot's Day and Emancipation Day holidays. If a taxpayer resides in a [federally declared disaster area](#), they also may have additional time to file.

Tips to help people file in 2024

The IRS encourages taxpayers to take steps now to [Get Ready](#) to file their 2023 individual federal tax return. It's important for filers to gather all the correct information they need before filing their return. Organize and gather tax records including Social Security numbers, Individual Taxpayer Identification Numbers, Adoption Identification Numbers and this year's [Identity Protection Personal Identification Numbers \(IP PIN\)](#). Filing an accurate return can help taxpayers avoid refund delays or later IRS mailings about a problem.

People should report all their [taxable income](#) and wait to file until they receive all income related documents. This is especially important for people who may receive various Forms 1099 from banks or other payers reporting [unemployment compensation, dividends, pensions, annuities or retirement plan](#) distributions. If a taxpayer receives [Forms 1099-K](#), they should visit [What to do with Form 1099-K](#) to

help them determine if that money should be reported as income on their federal tax

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[IRS Free File](#) will open Jan. 12, 2024, when participating software companies will accept completed tax returns and hold them until they can be filed electronically with the IRS. IRS Free File Guided Tax Software, available only at [IRS.gov](#), is available to any taxpayer or family with Adjusted Gross Income of \$79,000 or less in 2023.

Beginning Jan. 29, 2024, Free File Fillable forms, a part of this effort, is available at no cost to any income level and provides electronic forms that people can fill out and e-file themselves also at no cost.

Most refunds issued in less than 21 days; EITC refunds for many available starting February 27

Many different factors can affect the timing of a refund after the IRS receives a return. Although the IRS issues most refunds in less than 21 days, the IRS cautions taxpayers not to rely on receiving a refund by a certain date, especially when making major purchases or paying bills. Some returns may require additional review and may take longer. The easiest way to check a refund's status is by using [Where's My Refund?](#) on [IRS.gov](#) or the [IRS2Go](#) app.

Under the federal Protecting Americans from Tax Hikes (PATH) Act, the IRS cannot issue Earned Income Tax Credit (EITC) and Additional Child Tax Credit (ACTC) refunds before mid-February. [Where's My Refund?](#) should show an updated status by February 17 for most early EITC/ACTC filers. The IRS expects most EITC/ACTC related refunds to be available in taxpayer bank accounts or on debit cards by February 27 if they chose direct deposit and there are no other issues with their tax return.

IRS.gov, IRS Online Account provide free help

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Income.

- **Interactive Tax Assistant:** The [Interactive Tax Assistant \(ITA\)](#) is a tool that provides answers to several tax law questions specific to individual circumstances. Based on input, it can determine if a person should file a tax return, their filing status, if someone can be claimed as a dependent, if a type of income is taxable, if a filer is eligible to claim a credit or if an expense can be deducted.
- **Choosing a tax pro:** People can use the [IRS Directory of Federal Tax Return Preparers with Credentials and Select Qualifications](#) to find a preparer who is skilled in tax preparation and accurately files income tax returns. Most tax return preparers provide outstanding and professional tax service. However, choosing the wrong tax return preparer hurts taxpayers financially every year. Be sure to check [tips for choosing a tax preparer](#) and how to [avoid unethical “ghost” return preparers](#).
- **Free tax help by IRS certified volunteers:** Through the Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, volunteers are available in communities nationwide to provide free tax assistance to low-to-moderate income (generally under \$64,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS certified volunteer. For additional information, visit [Free Tax Return Preparation for Qualifying Taxpayers](#).
- **Help for the military:** A Department of Defense program, [MilTax](#) generally offers free return preparation and electronic filing software for federal income tax returns and up to three state income tax returns for all military members, and some veterans, with no income limit.

Key 2024 filing season dates

- **January 12:** IRS Free File opens.

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