

Filing Season Delayed

Cross References

- IR-2013-2, January 8, 2013

Due to the last minute changes made by Congress under the American Taxpayer Relief Act of 2012, the IRS has announced that the filing season is delayed until January 30, 2013 for most taxpayers, and late February or early March for other taxpayers. The IRS will not process any returns prior to January 30. About 120 million out of the 150 million total returns expected to be filed are delayed until January 30.

About 30 million taxpayers will not be able to file their returns until late February or early March because of the need for more extensive form and processing systems changes. Forms affected by this delay include Form 4562, *Depreciation and Amortization*, Form 3800, *General Business Credit*, and Form 8582, *Passive Activity Loss Limitations*.

The following is the complete list of forms that cannot be processed until late February or early March.

- Form 3800, General Business Credit
- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 4562, Depreciation and Amortization (including information on listed property)
- Form 5074, Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands
- Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations
- Form 5695, Residential Energy Credits
- Form 5735, American Samoa Economic Development Credit
- Form 5884, Work Opportunity Credit
- Form 6478, Credit for Alcohol Used as Fuel
- Form 6765, Credit for Increasing Research Activities
- Form 8396, Mortgage Interest Credit
- Form 8582, Passive Activity Loss Limitations
- Form 8820, Orphan Drug Credit
- Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit
- Form 8839, Qualified Adoption Expenses
- Form 8844, Empowerment Zone and Renewal Community Employment Credit
- Form 8845, Indian Employment Credit
- Form 8859, District of Columbia First-Time Homebuyer Credit
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit
- Form 8874, New Markets Credits
- Form 8900, Qualified Railroad Track Maintenance Credit
- Form 8903, Domestic Production Activities Deduction
- Form 8908, Energy Efficient Home Credit

- Form 8909, Energy Efficient Appliance Credit
- Form 8910, Alternative Motor Vehicle Credit
- Form 8911, Alternative Fuel Vehicle Refueling Property Credit
- Form 8912, Credit to Holders of Tax Credit Bonds
- Form 8923, Mine Rescue Team Training Credit
- Form 8932, Credit for Employer Differential Wage Payments
- Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit