



# 2017 IRS Refund Information Guidelines for the Tax Preparation Community

## Key Message

The IRS issues more than 9 out of 10 refunds in less than 21 days.

## Use Where's My Refund? to Check the Status of Your Refund

*Where's My Refund?* gives you personalized refund information based on the processing of your tax return.

Encourage taxpayers to use the IRS2Go app or *IRS.gov*. Both are available 24 hours a day, 7 days a week. Taxpayers can start checking on the status of their return within 24 hours after we have received their e-filed return or 4 weeks after they mail a paper return. *Where's My Refund?* includes a tracker that displays progress through 3 stages:

1. Return Received
2. Refund Approved
3. Refund Sent

To use *Where's My Refund?* taxpayers need to provide their Social Security number, filing status and the exact whole dollar amount of their refund.

*Where's My Refund?* provides a personalized refund date as soon as the IRS processes the tax return and approves the related refund. *Where's My Refund?* is updated no more than once every 24 hours, usually over night. So taxpayers don't need to check the status more often. Also, our phone and walk-in employees can only research the status of a refund if it's been 21 days or more since taxpayers filed electronically, more than six weeks since they mailed a paper return, or if the *Where's My Refund?* tool directs them to do so. Taxpayers claiming the Earned Income Tax Credit or the Advance Child Tax Credit should only call if *Where's My Refund?* directs them to do so.

## New: Claiming the Earned Income Tax Credit or the Additional Child Tax Credit

If a taxpayer is claiming the EITC or the ACTC, they can file their return any time after the filing season begins. However, because the PATH Act of 2015, approved by Congress, requires the IRS to hold the refund for tax returns that include the EITC or ACTC until Feb. 15, please inform early filers that while the IRS will process their return, it cannot issue their refund before Feb. 15. Keep in mind that only a small percentage of total filers will fall into this situation.

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 – if there are no processing issues and the taxpayer chose direct deposit.

## Caution

Urge taxpayers not to count on getting the refund by a certain date to make major purchases or pay bills. Even though the IRS issues most refunds in less than 21 days, it's possible their tax return may require additional review and take longer.

*Where's My Refund?* on *IRS.gov* and the IRS2Go phone app will be updated with projected deposit dates for early EITC /ACTC refund filers a few days after Feb. 15. Taxpayers 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 *Where's My Refund?* remains the best way to check the status of a refund.

## Take These Steps to Help Your Clients File an Accurate Tax Return and Get Their Refund Fast

Using e-file is the best way to file an accurate tax return, and combining e-file with direct deposit is the fastest way for a taxpayer to get their refund. Take these steps to ensure the tax return is processed as quickly as possible.

- file electronically,
- submit an accurate, complete, error-free return,
- verify the correct Social Security number or Taxpayer Identification Number for the taxpayer, their spouse and their dependents,
- provide the correct mailing address in case we need to mail the refund check,
- use the correct bank account and routing number if choosing direct deposit

## Direct Deposit

The IRS urges you to use direct deposit for refunds. Eight out of 10 taxpayers receiving refunds opt for direct deposit. It's the safest, fastest way to receive refunds. All you need is an account number and routing number. Use Form 8888 to make direct deposits in up to three accounts.

**Two reminders:** Preparers cannot use *Form 8888* to collect fees, and there is a limit of three refunds into a single account.

## Some Refunds take Longer to Process

The IRS works hard to issue refunds as quickly as possible, but some tax returns take longer to process than others for many reasons, including when a return:

- includes errors, is incomplete, or needs further review
- includes a claim for the EITC or the ACTC and is filed before Feb. 15.
- is impacted by identity theft or fraud
- includes **Form 8379, Injured Spouse Allocation**, which could take up to 14 weeks to process

**Reminder** Any claims by Providers concerning faster refunds by virtue of electronic filing must be consistent with the language in official IRS publications. Per the advertising standards in Publication 3112, IRS e-file Application and Participation, and Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns, providers must not use improper or misleading advertising in relation to IRS e-file, including the time frames for refunds or other financial products.

This reminder serves as the IRS's request to the tax preparation community to follow these messaging guidelines. The IRS will monitor industry practice during filing season, but anticipates and expects voluntary compliance from its partners in support of this important effort to help taxpayers understand their refund status.