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## Tax filing season begins on January 27, IRS says

The Internal Revenue Service announced that it will begin accepting and processing 2024 tax year returns on January 27.

**URL:** https://www.irs.gov/newsroom/irs-announces-jan-27-start-to-2025-tax-filing-season-agency-continues-historic-improvements-to-expand-enhance-tools-and-filing-options-to-help-taxpayers

IRS Commissioner Danny Werfel expects the 2025 tax filing season to reflect what he says is the agency's continued progress to modernize and improve its customer service operations, resulting in a streamlined tax filing process. Though Werfel has not completed his full five-year term as most IRS commissioners do, he announced January 17 that he will step down on January 20, acknowledging President-elect Trump's desire to replace him with former Rep. Billy Long (R-Mo.), who the President-elect nominated December 4, according to news reports. (For prior coverage, see *Tax News & Views*, Vol 25, No. 32, Dec. 6, 2024.) URL: https://dhub.deloitte.com/Newsletters/Tax/2024/TNV/241206\_3.html

"This has been a historic period of improvement for the IRS, and people will see additional tools and features to help them with filing their taxes this tax season," said Werfel. "These taxpayer-focused improvements we've done so far are important, but they are just the beginning of what the IRS needs to do. More can be done with continued investment in the nation's tax system."

Among the service improvements the agency is touting for the upcoming filing season are expanded in-person service at Taxpayer Assistance Centers; increased help available on the IRS's toll-free line; more access to tax account information from text and voice virtual assistants; expanded capabilities of the IRS Individual Online Account; more access to dozens of digital tax forms; and increased accessibility of last year's Direct File program.

With an influx of resources, the IRS is working to follow-up what is said were successes of the prior two tax filing seasons which saw "levels of service at roughly 85% and wait times averaging less than 5 minutes on the main phone lines," Werfel specified in the release. He further indicated that these metrics are ones the agency is hoping to reach in this years' tax filing season.

It is worth noting that the IRS's additional resources came from a special mandatory funding allocation of \$80 billion (through 2032) under the Inflation Reduction Act of 2022 (P.L. 117-169) to enhance its compliance and enforcement efforts, modernize its business systems, and improve its taxpayer services operations. That amount, however, has already been trimmed by \$20 billion on a bipartisan basis in the fiscal year 2024 government funding law. Also, the 2024 end-of-year continuing resolution appears to carryover from the prior stopgap measure a freeze on the agency's access to roughly another \$20.1 billion in mandatory funding. It is unclear how much more, if any, additional special funding the agency may lose. URL: https://www.congress.gov/117/plaws/publ169/PLAW-117publ169.pdf Steven Grodnitzky
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