

# IRS Delays Forms for Filing 2010 Personal Income Taxes

By: Davoua Vang

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The 2010 Tax Relief Act that was passed by the federal government on December 17, 2010 had several widespread tax incentives that will benefit millions of American taxpayers. However, the late passage of the law means that up to ½ of tax filers will not be able to electronically file their personal income tax returns until late February 2011 as the IRS works to update the tax forms and internal systems. This will inevitably delay refunds for many.



Because many of the tax incentives passed in the 2010 Tax Relief Act applied to the average individual, there are very common tax forms that will be unavailable for e-filing until February, delaying the processing of the entire tax return. This includes the following very common tax forms:

- ✓ **Itemized deductions on Schedule A:** Nearly everyone who owns a home itemizes deductions and files a Schedule A. The delay for this form relates primarily to the state and local general sales tax deduction and the charitable contribution limits and we anticipate the delay will be cleared up before the end of January 2011.
- ✓ **Higher education tuition and fees:** this deduction is available for parents and students (covering up to \$4,000 of college tuition and fees) and is claimed on Form 8917. This deduction had lapsed after 2009, but was resurrected with the 2020 Tax Relief Act.
- ✓ **Educator Expense Deduction:** this deduction is available for educators of kindergarten through grade 12 with out-of-pocket classroom expenses of up to \$250.

There are also several less common forms that have been delayed, including the following:

- ✓ Form 3800, General Business Credit
- ✓ Form 4684, Casualties and Thefts
- ✓ Form 5405, First-Time Homebuyer Credit and Repayment of the Credit (Page 2)
- ✓ Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit
- ✓ Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit
- ✓ Form 8859, District of Columbia First-Time Homebuyer Credit
- ✓ Form 8910, Alternative Motor Vehicle Credit
- ✓ Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit

Because these forms apply to fewer individuals, they are at the back of the line to be revised and we expect will not be finalized until late February.