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THE TAX LAWYER

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Don't Put Off Taxes Despite Leap Year and Emancipation

Many people wait until February, March or April to get started on their taxes. Many get the now ubiquitous [automatic extension](#) to file until October 15. While tax day is normally April 15, this year it's April 17, courtesy of "[Emancipation Day](#)" in the District of Columbia. The federal government shuts down April 16, giving you one more day of the agony of return preparation.

But wait, there's more! It's a leap year so there's an extra day in February too! As tempting as it might be to relax until early April, you might want to get started. At a minimum, consider whether you have all Forms W-2, 1099 and K-1, plus anything else you need.

This time of year is Form 1099 time, and it's best to examine them and check for errors when they start arriving in late January. See [Ten Things You Should Know About 1099s](#). The best time to correct errors is immediately, so open them without delay.

See [Care With Forms 1099 Helps Audit-Proof Tax Returns](#).



The April 17th deadline this year applies to any return or payment normally due April 15th. It also applies to the deadline for requesting a tax-filing extension and for making 2011 IRA contributions. See [IRS FS-2012-01](#).

Remember When? Tax Day filing mavens will remember 2011. Emancipation Day was Friday, April 15 so the IRS extended tax day to Monday April 18, 2011. See [U.S. tax day falls on April 17 this year](#). The delay announcement was complicated by a late legislative mess making it unclear which version of the tax law would apply to 2010 returns. The culprit was the Johnny-come-lately enactment of the [2010 Tax Relief Act](#).

The IRS asked many—some estimated up to [50 million filers](#)—to delay filing 2010 returns. Imagine being told by the IRS not to file because the right forms weren't ready and the IRS couldn't process your return. The IRS Commissioner put Congressional leaders on notice that last minute Congressional action gave the IRS a heck of a time with tax return filing season. See [IRS Commissioner Gives Congress Ultimatum](#).

As you reflect on last year's drama, this filing season may seem like a piece of cake! Maybe so, but don't wait until the last minute.

For more, see:

[Emancipation Day Gives Taxpayers More Time](#)

[E-Filing And IRS Website](#)

[IRS Allows Tax Return Do-Overs](#)

[New Worries Over E-Filing Taxes](#)

[Consider Tax Filing Status Carefully](#)

[Tax Filing Status For Same-Sex Partners](#)

[Ten Ways To Audit Proof Your Tax Return](#)

[What's Your IRS Audit Risk?](#)

[When Tax Refunds Like Steinbrenner's Are Too Good To Be True](#)

[Taxing New Year's Resolutions](#)

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