TAX INFORMATION MEMORANDUM

28 Jan 2025 **01-25**

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Subj: 2025 TAX FILING SEASON; MILTAX AND FREE FILE ALLIANCE; KEY DATES; CHILD TAX CREDIT; DFAS TAX STATEMENT RELEASE SCHEDULE

The Internal Revenue Service started accepting and processing tax year 2024 (TY24) federal returns on **Monday, January 27, 2025.**

MilTax (Military OneSource) and Free File Alliance:

- **MilTax:**
  - **Opened January 15, 2025.**
  - MilTax preparation and e-filing software is designed to address situations specific to the military. It's easy-to-use, self-paced tax software that walks filers through a series of questions to help them complete and electronically file their federal return and up to three state tax forms. It has a 24/7 free help desk and live chat desk of consultants who are specially trained to help with unique tax situations that are specific to Service Members and their families.
  - General Eligibility:
    - Active-duty Service Members, spouses and dependent children of the eligible Service Members.
    - Members of the National Guard and reserve – regardless of activation status. Spouse and dependent children of eligible National Guard and reservist members. Honorably discharged Service Members, including Coast Guard veterans, within 365 days of their discharge.
    - Some members of the Department of Defense civilian expeditionary workforce.
    - Retired and honorably discharged Service Members, including Coast Guard veterans, within 365 days of their discharge.
  - Filers can login on the MilTax website (found here) from anywhere to get started.

- **IRS Free File Alliance:**
  - **Open January 10, 2025 through October 15, 2025.**
  - Taxpayers who do not qualify for MilTax have multiple IRS Free File Alliance options to prepare and e-file their federal taxes for free. Those who earned $84,000 or less in 2024 can use IRS Free File software. Any taxpayer, regardless of income, who is comfortable completing their tax forms digitally can use Free File Fillable Forms. The IRS Free File software can be found here, https://www.irs.gov/freefile.
  - IRS Direct File Program: For the 2025 filing season, Direct File will serve as a pilot with a goal to learn both about the Direct File service itself and the needs of taxpayers who use it. The tax scope for the pilot is still being finalized. Eligibility to participate in the pilot will be limited to filers with relatively simple tax returns reporting only certain types of income and claiming limited credits and deductions. The Direct File pilot is available to eligible taxpayers residing in 25 states. The Direct File pilot doesn't prepare state returns. More information can be found here.

Key Tax Season 2025 Dates:

- Tax season begins on **Monday, January 27, 2025**.
- The filing deadline to submit 2024 tax returns or to request a filing extension is **Tuesday, April 15, 2025**.
  - **Please note**: An extension of time to file your return does not grant you any extension of time to pay your taxes. You should estimate and pay any owed taxes by your regular deadline to help avoid possible penalties. Taxpayers requesting an extension should use IRS Form 4868. These filers will have until **Tuesday, October 15, 2025** to file.
- Most taxpayers who file electronically and use direct deposit will receive a refund within 21 days of filing (as long as the return does not contain errors). The IRS recommends taxpayers visit their website for assistance, see Get ready to file your taxes | Internal Revenue Service (irs.gov).

Child Tax Credit: The Child Tax Credit helps families with qualifying children get a tax break. You may be able to claim the credit even if you don't normally file a tax return.

- You can claim the Child Tax Credit for each qualifying child who has a Social Security number that is valid for employment in the United States. Visit here for more information.

DFAS Tax Statement Release Schedule

- DFAS will release the 2024 tax statements for military, retiree, annuitant, and federal civilian employee customers serviced by the Defense Finance and Accounting Service. These statements will be distributed online via the myPay (https://mypay.dfas.mil/) pay management system from 17 December 2024 through 31 January 2025. The link can be found here: DFAS announces 2024 tax statement release schedule.

Excess Social Security Tax Withheld

- For personnel with more than one employer for 2024 and total wages of more than $168,600 too much social security may have been withheld. You can take a credit on this line for the amount withheld in excess of $10,453.20. But if any one employer withheld more than $10,453.20, you can't claim the excess on your return. **The employer should adjust the tax for you.** If the employer doesn't adjust the over collection, you can file a claim for refund using Form 843. Please see page 104, Line 11, of the IRS Publication 1040 instructions for more information, 2024 Instruction 1040.

Please use the information in the sidebar to contact Code 16 with any questions about this TIM or other tax filing related issues.