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WASHINGTON — The Internal Revenue Service reminded taxpayers today that unclaimed federal income tax refunds totaling more than \$1 billion may be waiting for an estimated 1 million taxpayers who did not file a 2013 federal income tax return. But time is running out. To claim this money, taxpayers must file a 2013 federal tax return by April 18, 2017.

The law provides most taxpayers with a three-year window of opportunity for claiming a refund. If they do not file a return within three years, the money becomes the property of the U.S. Treasury. The law requires them to properly address mail and postmark the tax return by April 18.

Some people, such as students and part-time workers, may not have filed because they had too little income to require them to file a tax return. They may have a refund waiting if they had taxes withheld from their wages or made quarterly estimated tax payments. Some taxpayers could also qualify for certain tax credits, such as the Earned Income Tax Credit (EITC), but they need to file a tax return to claim the credit.

Low- and moderate-income workers whose incomes fall below certain limits often qualify for the EITC, which for 2013 was worth as much as \$6,044. The income limits for 2013 were:

\$46,227 (\$51,567 if married filing jointly) for those with three or more qualifying children;

\$43,038 (\$48,378 if married filing jointly) for people with two qualifying children;

\$37,870 (\$43,210 if married filing jointly) for those with one qualifying child, and;

\$14,340 (\$19,680 if married filing jointly) for people without qualifying children.

There is no penalty for filing a late return for those receiving refunds. The IRS estimates that half the potential unclaimed refunds are worth more than \$763.

The IRS may hold 2013 refunds if taxpayers have not filed tax returns for 2014 and 2015. The U.S. Treasury will apply the refund to any federal or state tax owed. Refunds may also be held to offset unpaid child support or past due federal debts such as student loans.

Current and prior year tax forms and instructions are available on IRS.gov.

Taxpayers who are missing Forms W-2, 1098, 1099 or 5498 for tax years 2013, 2014 or 2015 should request copies from their employer, bank or other payer. Taxpayers who are unable to get missing forms from their employer or other payer should go to IRS.gov and use the “Get Transcript Online” tool to obtain a Wage and Income transcript.

See state-by-state estimates of individuals who may be due 2013 tax refunds and learn more about unclaimed refunds at IRS.gov.