# NTTC Changes to 2017 Pub 4012

There are changes on over 100 pages. NTTC recommends you don't print every changed page. Use the electronic version if you can. Otherwise, update your paper copy by printing changes from the pdf. The following pages contain the most substantial changes:

13, 14, 27, 28, 43, 44, 51, 52 , 69, 70, 79, 80, 83, 84, 91, 92, 103-108, 111-114, 121, 122, 129, 130, 137, 138, 145, 146, 149-152, 169, 170, 175-184, 191, 192, 195, 196, 209-212, 215-220, 229-234, 241-250, 263, 264, 265, 266, 269-278

The document titled "4012 Print Pages" includes the pages listed above and a very professional index prepared by Susan Hunter, a PA1 volunteer. Scan the list of changes below to see if you want to print additional pages.

Print double-sided, and replace the old pages with the new. Also, remove Tab N (pages N-1 through N-56) to make the book smaller and lighter. Tab N covers the desktop version of the software, which Tax-Aide does not use.

| PDF pg # | Page name | Modification |
|---|---|---|
| throughout | | Replaced "Taxslayer" with "TaxSlayer" for better searches |
| throughout | | Replaced "non-taxable" with "nontaxable" for better searches |
| 7,8 | 5,6 | Replaced fact sheet with one more readable, add Tax-Aide policy difference; Make Circular 230 n/a for Tax-Aide, add requirement to see identification for taxpayer and spouse, SS cards for everyone on return; D-6 added Code FF - permitted benefits under a qualified small employer health reimbursement arrangement |
| 9, 10 | 7,8 | Added "n/a for Tax-Aide" to scope matrix |
| 11,12 | 9,10 | Added "n/a for Tax-Aide" to scope matrix; show Line 53 as expired; Added "See Note 9 to Line 53 |
| 13,14 | 11, 12 | Added as additional information references "Tax-Aide Policy and Procedures Manual and the Volunteer Policy and Procedures and the Local Coordinator presentations on the OneSupport Help Center." Added a selection of Tax-Aide policy statements. |
| 17, 18 | NEW-4 | Changed "qualifying child" to "dependent"; added reference for explanation of changes when amending a return for these new rules |
| 19, 20 | NEW-5 | Added "and personal and dependent info into" in 2nd bullet; 4th bullet refers to Tab N but it should be Tab O |
| 21, 22 | EXT-1, 2 | Added note that mortgage foregiveness exclusion has expired. Removed "or Box 16" from Note 1. In Note 3, changed "or" to "of"; changed title of capital gains page reference |
| 27, 28 | EXT-4.1 and EXT 4.2 | Inserted flowchart; add notes to T&F page that 1098-T not required if paid by scholarship, and scholarships are unrestricted, student can choose to pay tax and take the adjustment. |

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| 33,34 | A-3 | Added to Chart D #1: ". Pension, social security or other income and statement about filing zero-AGI returns. |
| 35, 36 | B-1,2 | Changed label next to Exemption section "Tab C" to "Tabs B and C" |
| 29,30 | B-5,6 | Changed "client" to "taxpayer" |
| 39, 40 | B-5,6 | changed "client" to "taxpayer"; removed note about using profiles; |
| 41, 42 | B-7,8 | Added note after footnote 7 that "some states may have different rules for MFJ or MFS." Added note to see next page if surviving spouse has no income." |
| 43, 44 | B-8.1 and reverse | Add a page with information about filing MFJ with a nonresident alien spouse. Also a section on filing when spouse has died. changed font size so topics are equally important and added reference to Tab L; Reverse is blank. |
| 47, 48 | B-11,12 | Changed reference from "Tab B" to "Determining Filing Status Decision Tree (pg B-8)." reformated page to align "Totals" with total lines and added note to see page NEW-4 for new time frames; Added dummy SSN to use when filing MFS and spouse's SSN is unknown; changed wording on Cost of Keeping Up Home worksheet; B-12 changed "Filing Status Decision Tree" to "Determination of Filing Status Decision Tree (pg B-8)" |
| 49, 50 | B-13, 14 | Added space between Jin and Zhang in bottom chart |
| 51, 52 | B-15, 16 | Added note that dates can be typed instead of using pulldown menu. Removed one unnecessary arrow. Changed absent spouse's SSN to 111-00-111. Added "After entering personal info always click Continue. Added to Note 1 about resident state returns, "If you lived in more than one state during 2016, choose the state you lived in with the highest federal poverty level (FPL). That FPL will be used to make ACA calculations." |
| 53, 54 | B-17, 18 | Re-formatted both pages to make room for additional information about children with an ITIN or no TIN at all, and about dependents with a relationship not listed in TaxSlayer. |
| 55, 56 | C-1, 2 | C-1 re-worded note regarding not being a dependent if person who could claim you is not a taxpayer; added not to Footnote 3 about not being a dependent if person is not a taxpayer |
| 57, 58 | C-3,4 | Added a note, "See B-17 for instructions on entering dependents or other qualifying persons into TaxSlayer, a comment on custodial parent being the decision maker in regards to the tie-breaker rules. |
| 61, 52 | C-7 | Change "of" to "to" in footnote 4. |
| 63, 64 | C-9, 10 | Added emphasis to using rent paid or fair market rent--not both. Added a footnote, "*Social Security payments are considered provided by the person for whose benefit they are; TANF payments that come to you for others are considered provided by you. |
| 65, 66 | D-1,2 | Insert Medicaid Waiver Payments to nontaxable table; add "if provision is extended" to footnote 1. |
| 67, 68 | D-3, D-4 | Moved arrow from the 1st box so it points to "Enter the Form Number" box; added "See also pages O-6 to O-13" to list of navigation methods; added note about unemployment benefits repaid for current year payments or for prior year payments. Added info on substitute W-2. |

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| 69, 70 | D-5, D-6 | CAUTION: Making an entry in Box 12 does NOT alter Boxes 3 and 5; If Box es 16 and 17 are both blank, leave Box 15 blank. This most often happens with DFAS W-2s. Added Codes D, H, and M. Added a footnote for Codes D, E, and G to say these are voluntary contributions and qualify for Retirement Saver's Credit. Added a footnote for Code W to say it requires Form 8889. |
| 71, 72 | D-7, D-8 | Modifed note about OID adjust so it begins with "Do NOT use this adjustment…" and bolded the last sentence, "OID interest is treated the same as regular interest." added some language to clarify note regarding OID interest; Added listing of OOS situations. |
| 73, 74 | D-9, D-10 | Added "or Box 10 of Form 1099-Div" to tax-exempt income source. Added Note 2 about PAB boxes, which are in scope for Tax-Aide. |
| 73, 74 | D-9, D-10 | Instructions for PAB interest |
| 75, 76 | D11, D-12 | OOS if Boxes 2c, 2d, 8, or 98, if FATCA filing requirement or if ALT is generated. Modified D-12 screenshot to show current State Refund Worksheet and reminder to look up sales tax; Tax-Aide scope on refund from years other than immediately prior; added recommendation to use Refund Calculator at cotaxaide.org/tools; added instructions for processing refunds from years earlier than prior year; and enlarged hint for finding alimony income; adeded "Line 10" to location of taxable refund. |
| 79, 80 | D-15, 16 | Added guidance from SPEC regarding income reported on Form 1099-MISC; to make room deleted Name and Address section of input screen |
| 81, 82 | D-17, 18 | Added note to use one Sch C for each business, two notes about earnings of newspaper carriers under 18 years of age and notaries not being subject to SE taxes; changed scope to put ALL contract labor OOS, but equipment less than $2500 per item in scope; added note on form 1099-K; Added explanation of Form 1099-K |
| 83, 84 | D-19, 20 | Added lists of deductible and nondeductible expenses; Added text that all expenses must be deducted and reference to OSHC Sch C Guidance; added note about vehicle rentals over 30 days being OOS, other equipment OK as in scope for Tax-Aide; Added note about de minimus equipment under $2500 being allowed as an Other Expense as in scope for Tax-Aide. |
| 85, 86 | D-21, 22 | Included a list of items included in standard mileage rate. Replaced screen shot to show location of PDF attachment button. Added a note explaining that capital losses carryover until they are used and they are not used unless Form 1040 Line 41 is positive. added "The correct carryover amount will be printed on the return's Capital Loss Carryover Worksheet;" D-27 added "(zero value)" to "totally worthless" in last paragraph; |
| 89, 90 | D-25, 26 | Added note to see Page K-7 for Tax-Aide policy on mailing Form 8453 or attaching pdfs of brokers' statements; Added definition of wash sale |
| 91, 92 | D-27, 28 | Added instructions for sale of 1) property inherited in 2010, 2) property received as a gift, 3) bonds, and 4) worthless securities per Tax-Aide scope. Added information for widow(er) to claim $500,000 exclusion, and instructions to mark the Maximum Exclsuion box if necessary |
| 93, 94 | D-29, 30 | Added examples of improvements versus repairs |
| 97, 98 | D-33, D-34 | Added IRS text re provisions for hurrican victims (4491-X pg D-35). Added option to use annuity worksheet tat cotaxaide.org/tools and to see pg D-38.1. |

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| 99, 100 | D-35, 36 | Added note to enter a foreign postal code of zero if country does not use postal codes; Added instructions for using Form 8606 if IRA has a basis. |
| 101, 102 | D-37, 38 | Add instructions for simplified general rule when one of beneficiaries has died. |
| 103, 104 | D-38.1 and 38.2 | Add pages showing Bogart annuity calculator, 1099-R variations, and OPM 1099-R. |
| 105, 106 | D-39, 40 | Add situation that distribution from Roth is OOS if there were any conversions from traditional IRS in last five years. Added instructions to subtract the rollover amount from the gross distribution to get the taxable amount. Changed location for rules on missing 60-day rollover deadline from Revenue Procedure 2016-47 to page D-43; added instructions for conversion from traditional to Roth IRA |
| 107, 108 | D-41, 42 | Corrected Code 1 entry to include 2 steps for TaxSlayer and added self-certify procedure if 60-day period was missed. Amended Code 6, U, and W directions to make in in-scope for Tax-Aide. Added notes for Code Q. Allowed for Code J and T being in error. Replaced Code 7 instructions (TWO) with TaxSlayer instructions. Added rollover instructions to Code G. |
| 109, 110 | D-43, 44 | Added rules for automatic exception to 60-day rolloever rule along with a link to the revenue procedure. Added, "To put RRB-1099 in the quickfile, add SSA." |
| 111, 112 | D-45, 46 | Added instructions for treating Canadian or German Social Security as if it were regular Social Security as is in Tax-Aide scope, added graphic of calculation for taxable Social Security. Added note about prorating attorneys' fees and deducting them on Schedule A. Added calculation for MAGI for lump sum. |
| 113, 114 | D-46.1, .2 | Added 2 pages with K-1's showing scope |
| 117, 118 | D-49,50 | Added Schedule E and Tax-Aide scope items of land rental, rental of main home for less than 15 days, royalty income no expenses, and clarification that other rentals require preparer to have Military certification and taxpayer to be active duty miliitary. |
| 121, 122 | D-53, 54 | Added instructions for 1099-LTC (which are in scope for Tax-Aide), reverse mortgage, and education savings accounts. |
| 129, 130 | D-61, 62 | Added navigation tips, corrected statement that scholarships are unearned income and corrected instructions for Medicaid Waiver payments; D-62 changed "Medicare" to "Medicaid"; 4491-X changes |
| 131, 132 | D-63, 64 | Added option for taxpayer to pay tax on credit card cancellation rather than go to paid preparer. |
| 133, 134 | D-65 | Noted that COD for mortgage is out of scope. |
| 135, 136 | E-1, 2 | Added "with a military taxpayer" to the note on moving expenses, added note on where to add jury duty pay turned over to employer; added navigation for adjustments; Moved alimony arrow to alimony button |
| 137, 138 | E-3, 4 | Added chart of limits on total HSA contributions; directions for additional contributions, and TaxSlayer workarounds for splitting dual contributions; |
| 139, 140 | E-5 | In Step 1 of Part I, changed answer for NO from "STOP" to "Go to Part II" |
| 141, 142 | E-7, 8 | Added notes about both spouses contributing to IRA--even if only one has compensation, that Form 8606 is needed if contribution exceeds limit, and that contributions to Roth IRAs can be made after age 70 1/2. Added list of OOS adjustments so that taxpayers can omit them or go to paid preparer. |

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| 145, 146 | F-3, 4 | Change maximum noncash donation value to $5,000 and added notes about completing extra information if total is over $500. Also that donation of motor vehicles over $500 is OOS. |
| 147, 148 | F-5, 6 | Improved readability of medical expense chart and added note that partially reimbursed employee business expenses are OOS except with Military certification. Added instructions for listing multiple medical expenses of a single type, re-worded question to ask TP who live in retirement homes, and added the long term care limitation amounts. |
| 149, 150 | F-7, 8 | Added note that reverse mortgage interest is deducted only when it is actually paid--usually when the loan is paid in full; added note that PMI (if extended) goes on a separate screen. Added info on repayment of unemployment comp, and remaining basis in annuity at death, added instructions to complete Form 8283 if non-cash contributions are over $500. |
| 151, 152 | F-8.1, 8.2 | NTTC charts on working away from home and sales tax calcs |
| 153, 154 | F-10 through F-13 | Removed "Travel" or "Transportation" from title. Pages refer to all job related expenses. |
| 159, 160 | G-1, 2 | Replaced screenshot for legibility and corrected condition for selecting Form 8880. Add foreign taxes from K-1s. |
| 163, 164 | G-5, 6 | Added note about completing Form 2441 if taxpayer received ANY dependent care benefits and how to deal with a deceased spouse's income in year of death. |
| 165, 166 | G-7, 8 | Added note regarding 2nd child with no expenses; repeated deceased spouse situation. |
| 169, 170 | G-11, 12 | Child Tax Credit item 2. Changed ITIN Return tab to Resident/NR Alien tab; 4491-X added provision for hurrican victims to use last year's income to calculate ACTC and/or EITC. |
| 171, 172 | G-13, 14 | Added note that TaxSlayer will follow Pub 972. Enlarged "Start here" (otherwise not clear) and additional decision tree "No." Made the footnote bold and added location of referenced navigation path. |
| 173, 174 | G-15 | Changed keyword for Schedule R from "Schedule R" to "Elder" |
| 175, 176 | H-1, 2 | added "OOS" to those items that are OOS; Added notes about notary income, the need for two Forms 5405 if MFJ, and what parts of Form 5329 are in scope for Tax-Aide. Capitalized title; added notes about more than one exception and codes for which expenses must just be in same year. |
| 177, 178 | H-2.1 and 2.2 | H-2.1 and H-2.2 Added these pages from 2016 and included instructions for Part IX (failure to take RMD) |
| 179, 180 | H-3, 4 | Replaced light screen shot of 5329 and added instructions for completing Part IX of Form 5329. capitalized title |
| 181, 182 | H-5, 6 | Added two paragraphs and examples about adding exemptions for them, reformatted H-6 and H-7. |
| 183, 184 | H-7,8 | Note that steps 1 and 2 are in reverse order in TaxSlayer, changed page break from H-6 |
| 185, 186 | H-9, 10 | Made some text bold and add an arrow changed instructions for gross income exemption to match TaxSlayer wording. Added reference to Bogart Affordability Calculator |
| 189, 190 | H-13, 14 | Added note to select same person again to add additional exemption |
| 191, 192 | H-14.1, 14.2 | Insert Quick Reference Guide to Exemptions |

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| 193, 194 | H-15, 16 | Add calculator for partial month employer offer and Add reference to affordability calculator at cotaxaide.org/tools |
| 195, 196 | H-17, 18 | Add "or state marketplace"; 4491-X added provision for taxpayer in county without bronze level plan |
| 199, 200 | H-21, 22 | Change "2016" to "2017" |
| 201, 202 | H-23, 24 | Replaced screenshot for legibility and added national average premiums for bronze coverage |
| 203, 204 | H-25, 26 | Add note about when repayment cap applies |
| 205, 206 | H-27, 28 | Safe harbor rules--when APTC applies; altered language in Safe Harbor discussion to make it clear that paragraph 2 trumps paragraph 1. |
| 207, 208 | H-29, 30 | See note on Page H-26 |
| 209, 210 | H-31, 32 | Reformat for legibility and add missing page on payments and estimates |
| 211, 212 | I-1, 2 | Expand title to include CTC and CDCC. fixed spelling of "Depenendent"; Expand footnote to explain that work release income is entered into TaxSlayer twice. Add missing footnote; 4491-X added provision for hurricane victims to use last year's income to calculate EITC if they wish |
| 215, 216 | I-5, I-6 | Correct erroneous footnote about who must follow the tie-breaker rules, and added a phrase to remind us to look at 4th tie-breaker. Add screen shot and explanation for claiming childless EIC |
| 217, 218 | J-1, J-2 | Numerous additional comments to Education Benefits Summary; add Tax-Aide policy on seeing 1098-T for AOC on reverse. |
| 219, 220 | J-3, J-4 | Numerous additional comments to Education Benefits Summary; add Tax-Aide policy on seeing 1098-T for AOC on reverse. |
| 221, 222 | J-5, 6 | Add note to see Education Cookbook and use education calculator if there are unrestricted scholarships and EIC, RSC, PTC or SRP; that return is OOS if there are amounts in 1098-T Box 4 or Box 6 that require an adjustment; and correct language in final paragraph. |
| 227, 228 | K-1, 2 | Replace page to add section on consent to carryforward, to delete paragraph about due diligence questions and to replace old return types with new. Replace page to add page number for Direct Deposit Pointers and notes about direct debit, and to replace old return types with new |
| 229, 230 | K-3, 4 | Added screen shots and info for split refund option (with double entry of bank info) |
| 231, 232 | K-4.1, reverse | Added page to show instructions for consent to carry forward data section |
| 233, 234 | K-5, 6 | Replace page to replace information on filing Form 8453 with Tax-Aide policy. |
| 235, 236 | K-7, 8 | Replace page to add notes about marking boxes "complete box" or "ready for review" and setting return tags. Replace reverse of K-7 which includes direction to include taxpayer(s) in review process. |
| | K-9, 10 | Replaced screen shot to show new configuration of review page |
| 239, 240 | K-11, 12 | Added explanation of court-appointed representative versus others; Moved wording from paragraph #3 to paragraph #4. |

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| 241-250 | K-12.1 to K-20 | Insert 1 and replace 4 (2-sided) pages. Originals were out of order. Also removes instructions to give Form 8453 to ERO; adds information about POAs, and requirement that court-appointed executors must file by paper. PayNearMe options, installment agreement procedures and fees, and balance due returns. Reformats pages to get all information in. Replaced screen shot on K-19. |
| 255, 256 | M-1, 2 | Changed title fonts to make it clearer that there are two separate methods used to amend returns. Add instructions for entering prior year exemptions. Reformatted both pages to get all mailing information on. New format is easier to understand. |
| 257, 258 | M-3, 4 | Add graphic for entering prior year exemptions and some reformatting; added note to separate TP and SP income for dependent care credit; Modified titles to match M-1, added info on amending state returns |
| 258, 260 | M-5, 6 | Added TAxSlayer navigation and Tax-Aide policy that preparer must have been certified for year of return, and info on 3-year limitation |
| 261, 262 | M-7, 8 | Added instructions for filing Form 4868 (extension request) |
| 263, 264 | M-9, 10 | Add new page with general instructions for part-year state returns; Changed name of State Assistance Center to State Assistance Program and made taxpayers plural to correct grammar. |
| | N-1 thru N-56 | Remove the tab on Desktop version to make book smaller and lighter. |
| 265, 266 | O-1,2 | Change acceptable browsers by deleting Firefox and adding Safari and Edge, added note on how to force transmitted return to match printed return for Form 1040 and Sch C instead of C-EZ, update the screen shots to show account update and MFA verification; O-1 Added instructions for ensuring transmitted return is Form 1040 and Sch C instead of 1040A or 1040-EZ and Sch C-EZ. Reformat for legibility, add 1040 View as a time-saver tip, instructions for printing as e-filed and making internal notes; Fixed four instances of "1 040" by changing to "1040" |
| 267, 268 | O-3, 4 | Added note to see Tab K for e-file section |
| 269-278 | O-5 thru O-14 (re-numbered) | O-5 Added instructions for printing a PDF of a single form or schedule. Deleted last year's instructions for printing from the Print/View button on any input screen; Replaced screenshot to show 1040 View, Replace 4 (2-sided) pages. Added multiple navigation tips |
| | 0-14, 15 | Removed from e-version |
| 279, 280 | P-1, 2 | Add how to enter ID Theft PIN, |
| 281, 282 | P-3, 4 | 7-yr record keeping recommendation, Add reference to installment agreement page |
| 283, 284 | P-5,6 | Add addresses for mailing amended returns; Add instructions for going to mySocialSecurity website |
| 285, 286 | Q-1, 2, 3 | Added "N/A for Tax-Aide" to contingency plans |
| 289-292 | Index | Added multiple topics |
| 294 | back cover | Added 800 number for Where's My Refund for those who don't have internet access |

| Additional NTTC Changes to Pub 4012 | | |
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| January 2018 | | |
| **PDF Page Numbers for Printing** | **Page Label** | **Change** |
| 11, 12 | 10 | **NEW**: Adds that bitcoins or other virtual currencies are out of scope. |
| 15, 16 | NEW-2 | **CORRECTION**: Changed itemized deduction section to say that the 10% of AGI threshold has been posteded. 7.5% of AGI applies to all taxpayers for 2017 and 2018. |
| 45, 45 | B-9 | **CORRECTION:** Step 3, 4th bullet: deleted 2nd sentence. |
| 48, 298 | B-12 | Added statement that return without spouse's SSN and birthdate must be filed as paper. |
| 51, 52 | B-15 | Added clarifying age language for when the box labeled "Check here if the taxpayer was over age 18 and a full-time student at an eligible education institution" would be checked. |
| 53, 54 | B-18 | Adds clarifying language for reasons the box for "This qualifying child is NOT YOUR DEPENDENT" would be checked. |
| 55, 56 | C-1 | Adds definition for temporary absence: "A person is temporarily absent if the person would have resided with the taxpayer but for the temporary absence, and it is reasonable to assume the person will return to reside at the place of abode. You must continue to keep up the home during the absence." |
| 57, 58 | C-3 | After 1st bullet, adds note to see NEW note on C-1 regarding not being a dependent if person who would have claimed the individual is not a taxpayer. |
| 61, 62 | C-8 | Changed footnotes and notes to explain that the IRS may request additional documents (no longer attached as PDFs), and taxpayer should know what to send if requested. |
| 69, 70 | D-6 | Moved code FF from left column to right (where it belongs) |
| 71, 72 | D-8 | **NEW**: Added instructions for 1099-INT for U.S. savings bond interest: "the form may show interest he or she reported as accrued interest in prior years. Be sure to report only the amount that has not already been reported. Make a note on the 1099-INT so the taxpayer can answer any questions the IRS may ask." |
| 75, 76 | D-11 | Copied location of entry screen for private activity bond interest to dividend page. |
| 85, 86 | D-22 | **NEW**: Added that bitcoins or other virtual currencies are out of scope. |
| 85, 86 | D-22 | Changed note to say "Do not scan and attach taxpayer documents." |
| 89, 90 | D-25 | Change "does not mail" to "does not mail or attach" |
| 95, 96 | D-31 | TaxSlayer update now calculates loss on sale of main home correctly but does not put the transaction on Form 8949. Clarifies that these instructions are only needed if taxpayer wants it to show on the tax return. |
| 99, 100 | D-35 | **PRINT**: No new change, but we received several comments that D-35, 36 should have been included in the print document. |
| 103, 104 | D-38.1 | Added instruction to omit employee birthdate if s/he died before the annuity began. Added instructions for situation where there is both a PSO insurance exclusion and a simplified method to take information from Bogart calculator and enter it in TaxSlayer worksheet. This will print "PSO" in margin of Form 1040. |
| 109, 110 | D-44 | Changed "add SSA" to add SSA-1099" |
| 117-118 | D-50 | **PRINT**: No new change, but we received several comments that D-49, 50 should have been included in the print document. |

| Additional NTTC Changes to Pub 4012 | | |
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| January 2018 | | |
| **PDF Page Numbers for Printing** | **Page Label** | **Change** |
| 129, 130 | D-62 | In scenario C, reformated "fewer than 10 children," and added sentence, "Expenses related to excluded income are not deductible." |
| 137-142 | E-3 to E-4.4 | **PRINT** six new pages on completing HSA information in TaxSlayer |
| 149, 150 | F-3 | **CORRECTION**: Changed references for medical expenses to reflect 7.5% floor instead of 10% |
| 151, 152 | F-5 | Partially reimbursed employee business expenses in scope only with Military certification and active duty military taxpayer. |
| same as above | F-6 | **CORRECTION**: Changed references for medical expenses to reflect 7.5% floor instead of 10% |
| 153, 154 | F-7 | Added example of reverse mortgage rules; attributed bottom paragraph to Pub 4491-X. |
| 173, 174 | G-11 | Attributed bottom paragraph to Pub 4491-X |
| 175, 176 | G-13 | With regard to using divorce decree instead of Form 8332, changed "attach" to "use." |
| 181, 182 | H-2.1 | **CORRECTION**: Changed references and calculations for medical expenses to reflect 7.5% floor instead of 10% |
| 185, 186 | H-6 | Clarified when an unclaimed dependent can use exemption for resident of a state that did not expand Medicaid. |
| 189, 190 | H-10 | Revised page with additional ACA screenshot |
| 191, 192 | H-12 | Revised page to show updated ACA screenshot |
| 219, 220 | I-6 | Add instructions to use personal info section to mark TP or SP as nonresident alien for EIC. |
| 237, 238 | K-6 | **CORRECTION**: Changed page to eliminate Tax-Aide attaching PDFs |
| 245, 246 | K-12.1 | Deleted references to attaching PDFs |
| 253, 254 | K-19 | Added reference to estimated tax calculator at cotaxaide.org/tools |
| 275, 276 | O-7 | Crossed out references to attaching PDFs |
| 279, 280 | O-11 | Crossed out references to attaching PDFs |
| 283, 284 | P-1 | From Pub 4491-X: Updates location of American Sign Language videos on preparing tax returns at VITA/TCE sites. |
| 289, 290 | Q-1 | Noted that Tax-Aide sites must have preapproval to use virtual VITA/TCE process. |
| 295, 296 | Index-3 | Penalty, Estimated Tax…changed page number from H-3 to H-32; Changed page for Social Security Benefits from D-27 to D-45; changed page for Scholarships and Grants from J-9 to J-10 |