

Additional NTTC Changes to Pub 4012

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.

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129, 130	D-62	In scenario C, reformatted "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