TaxSlayer
PRO

Support Connection

TaxSlayer Pro— Check Out Our New Look

At TaxSlayer Pro, we are a **customer-obsessed** team. Everything we do starts and ends with our customers and we are committed to getting it right, making it right and keeping it right. For 25 years our support team has been doing whatever it takes to help our customers slay taxes, and as January is right around the corner, we're gearing up for another exciting tax season.

During the off-season, Pro Support committed to improving the user experience for all of our customers. We have expanded our knowledgebase, enhanced the state tax information portion of the program, launched a Pro Support blog to share information with our customers and we're excited to roll out TaxSlayer Pro's new look!

When you install the 2017 version of TaxSlayer Pro, you'll notice that our program icon and the main page of the program has a completely new design. Look closely and we believe you will see both the past, present and future of TaxSlayer Pro!

The previous program icon and main page layout featured the original TaxSlayer logo, a TaxSlayer Knight on horseback. The new, more modern looking TaxSlayer Pro logo centers on the Knight's helmet as its focal point. This logo will become the new icon for the 2017 program. The main menu of the program also has been given a facelift to reflect this new clean look.

The new TaxSlayer branding represents the foundation upon which TaxSlayer has been built, with a more modern look. Yet, this image remains a symbol of the real Knights of TaxSlayer, our loyal and long term clients, the professional tax preparer using TaxSlayer Pro.

Kirsten Wanamaker - Customer Support Manager

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.Annual User Seminar – 2017

Over 400 tax professionals attended this year's TaxSlayer Annual User Seminar held on November 16th and 17th, 2017 at the Augusta Marriott at the Convention Center in Augusta, Georgia.

You can purchase all videos, including the 8 training classes, and have access to downloadable PDF's of all class materials, through your MyAccount, or by contacting your sales representative at 888-420-1040.

Also mark your calendar, for the 2018 TaxSlayer Annual User Seminar which will be held at the Augusta Marriot on November 12th and 13th, 2018.

Increase Your Revenue Now!

You already have the best professional tax software to run your office efficiently. You use TaxSlayer Pro's Client Retention Tool to make sure your clients come back. You market your office and get referrals, but what more can you do to increase revenue?

TaxSlayer Pro has two excellent options for you that will not only increase your revenue opportunity, but will also add value for your clients. When your clients see you as a source for solutions, they keep coming back every year!

Sign up today to offer these products in the Bank Product Info tab in your My Account.

Audit Maintenance Pro
Audit Maintenance Pro is a low-cost audit protection solution integrated within your TaxSlayer Pro software that will protect your clients in the event of an IRS audit. There is no cost for you to enroll and you will earn $10.00 per funded product. Audit Maintenance Pro has a base fee of $39.99 which will be deducted from your client's refund with the option for you to add an amount to the base fee and keep 100% of the add on amount. All rebates and add on fees will be paid at the end of tax season as set forth in the license agreement. For more information on Audit Maintenance Pro, visit http://www.auditmp.com.

SecurelyID
Securely ID is a full-service identity protection solution integrated within your TaxSlayer Pro software. There is no cost for you to enroll with Securely ID and you will earn $10.00 per return. Securely ID has a base fee of $39.99 which will be deducted from your client's refund with the option for you to add an amount to the base fee and keep 100% of the add on amount. All rebates and add on fees will be paid at the end of tax season as set forth in the license agreement. For more information on Securely ID, visit http://www.securelyid.com.

What is New in the 2017 Program

Some of the new features for the TaxSlayer 2017 program are set forth below. These features have been made to improve your experience with the program or to satisfy IRS changes or requirements. Additional information on the new features for 2017 can be found under "Current Topics" in the *Pro Support Knowledgebase*.

1. New security features have been enabled in your MyAccount. Now you will be required to access your MyAccount by using a Multi-Factor Authentication. This process will necessitate entering a security code when you access your MyAccount, which will be sent to you by e-mail or text message.

2. Taxes to Go will have several new features including the ability to brand it with the ERO's own branding logo.

3. Taxpayers will have the ability to set up direct debit for 2018 quarterly estimates.

4. A Form 8965 - Affordability Worksheet which allows eligible taxpayers to claim an Unaffordable Exemption.

5. A new menu for Form 8862 to claim certain refundable credits after disallowance.

6. The ability to pull forward customized client letters from the prior year.

ACA-Unaffordability Coverage Exemption

The Responsibility Payment for not having health coverage can be very costly to a taxpayer, and one should use any applicable coverage exemption to eliminate the penalty. One of the more common coverage exemptions is Unaffordability. Coverage is generally considered unaffordable if the taxpayer's required contribution for either employer provided coverage or coverage obtained in the Marketplace is more than 8.16% of their household income.

To determine if the unaffordable coverage exemption applies to a taxpayer or another member of the tax household, the **Affordability Worksheet** contained in the Instructions for Form 8965 **should be completed before** claiming this coverage exemption. **New in the 2017 program**, an Affordability Worksheet tool will be available to assist you when making a determination on eligibility for the Affordability Exemption.

Basically, when the taxpayer or another member of the tax household is eligible for coverage under an employer plan, the required contribution is the amount they would pay for the lowest cost coverage in which they can enroll. If other family members are eligible for employer coverage, the required contribution is the amount the employee would pay for the lowest cost family coverage that would cover everyone in the tax household. For the Affordability Worksheet purpose, the amount the employee would pay includes any amount that would be paid through a cafeteria plan.

If the taxpayer or another member of their tax household **is not eligible for coverage under an employer plan,** the required contribution is based on the premium for the lowest cost bronze plan available through the Marketplace minus the maximum premium tax credit that the taxpayer could have claimed if the taxpayer had enrolled in this plan. This calculation can be made in the program by completing the Marketplace Coverage Affordability Worksheet which can be found on the Form 8965—Health Coverage/Responsibility Payment Menu.

2017 Disaster Relief "Net Disaster Losses"

The Disaster Tax Relief and Airport and Airway Extension Act of 2017, which was signed in to law on September 29, 2017, provides temporary tax relief to victims of Hurricanes Harvey, Irma and Maria. See the *Pro Support Knowledgebase* for additional information. The Highlights of the Act include:

Casualty and Theft Loss:

◊ **Casualty loss 10% limitation :** The requirement that casualty losses exceed 10% of the taxpayer's AGI was removed.
◊ **Casualty loss can be taken by taxpayers who are not itemizing deductions:** The requirement that taxpayers must itemize deductions on their tax return in order to receive the deduction is removed.

Qualified Hurricane Distributions:

◊ **Early withdrawal penalty relief:** The 10% early withdrawal penalty from qualified distributions was removed.
◊ **Retirement plan loans:** The rules for retirement plan loans are modified by increasing the amount a beneficiary can borrow to $100,000 and it delays certain repayment dates and allows for longer repayment terms.

Charitable Deductions:

◊ **Charitable Contribution Limitations:** The limitations on charitable contribution deductions associated with qualified hurricane relief are temporarily suspended if made before December 31, 2017.

Form 2553-The S-Corporation Election

At times, corporate entities will electronically file an 1120S tax return and receive a reject acknowledgment from the IRS stating **"The return type indicated in the return header must match the return type established with the IRS for the EIN."** Typically, this reject does not occur on the first electronically filed return submitted by the corporation as an 1120S, but rather on a subsequent return. Basically, the tax return rejects when the IRS's records do not show where the corporation has timely filed an S-Corporation Election. This situation occurs (a) if there is an error in the IRS's records or (b) the entity has failed to make the election.

If there is an error in the IRS records, contact the IRS to get it corrected. Otherwise, the corporation must file Form 2553. To make an S-Corp election, the entity must be an eligible domestic corporation, have a single class of stock, have 100 or fewer shareholders, and all of the shareholders must be **individuals** that qualify for S-Corp treatment (U.S. citizens or Resident Aliens). The actual procedure for making the S-Corp election is the following:

1. File Form 2553 with the IRS within two months and 15 days from the beginning of the tax year that the election is to take effect. Thus, to have the election be in effect for tax year 2017, the election would have been made on or before March 15, 2017.

2. In the first year of operation of the corporation, Form 2553 should be filed within two months and 15 days of when the corporation started business.

3. All of the shareholders at the time of the election must be U.S citizens or Resident Aliens and they must all sign the election at the time it is filed. In addition, an officer of the corporation must sign Form 2553.

Once approved , the IRS will send the corporation **Notice CP-261** with the effective date of the election. This can later be used to rectify any errors in the IRS's records regarding the corporation's election. If the entity made an untimely S-Corp election, the entity may still seek relief under Rev Procedure 2013-30. For more information see the *Pro Support Knowledgebase*.

Phishing Season

Pro Support is joining the IRS and wants to warn the nation's tax professionals this holiday season to be on the lookout for new and ever more sophisticated e-mail phishing scams that could endanger your business and client's information.

The most common way for cybercriminals to steal information from tax professionals is to simply ask for it. Every day people can fall victim to email phishing scams where they have responded to some fake email or they download an attachment to an email that contains malware or viruses.

Security Update for Windows 7, Windows Server 2008R2 & Windows Server 2012

As concerns over cyber security increase, IRS requirements for the encryption used to transmit information to and from the IRS have increased. As a result, the requirements for sending information and returns to and receiving updates and acknowledgments from TaxSlayer have also increased in order to comply with these stricter IRS guidelines.

TaxSlayer customers running older operating systems such as Windows 7, Windows Server 2008R2 or Windows Server 2012 may be significantly affected by this change. These operating systems **must be updated** to meet the new security standards. Failure to update these operating systems will impact the ability to transmit returns, get updates and receive acknowledgments.

TaxSlayer customers running any of these older operating systems, should evaluate their systems and possibly upgrade to newer equipment with a more current Windows operating system. However, if this is not practical, Microsoft has released an update (or patch) that can be applied to these older operating systems to satisfy the new encryption requirements. For more information on the upgrade available from Microsoft go to https://support.microsoft.com/en-us/help/3140245/update-to-enable-tls-1-1-and-tls-1-2-as-a-default-secure-protocols-in.

Help With Rejected Returns and Validation Errors

Each year, the IRS rejects thousands of electronically filed individual and business tax returns, and thousands more fail to validate, often leaving the tax preparer wondering how to correct the return and get it accepted. Validation errors and MeF reject codes can be tricky to understand at first because of the way that they are written. A brief description of the reject or validation error will print with your acknowledgements, and display in client status; however the details in the description may not always help you determine what information is incorrect, missing or incomplete.

1. Always check your data entry in the return for rejects dealing with names, SSNs , EINs, dates of birth and zip codes, etc. The most common errors involve a simple typo or mis-keyed number. The description for these types of rejects will include a portion of the number that is causing the reject:

In the example below, the keywords are highlighted in red and inform the preparer the issue with the return. Specifically, the reject is referencing Form W-2 and it states that the EIN as entered in the return does not match the IRS database. The Additional Information section of the reject displays the last 4 digits of the EIN that is incorrect. Accordingly, the preparer can double check the entry of the Employer's EIN in the W-2 entry menu and correcting the EIN will correct the error.

> Reject Code: FW2-502 | Category: Incorrect Data | Severity: Reject **Form W-2,** Line B **'EmployerEIN' must match data in the eFile database**.*** **Additional Information: xxx-xx-1997** ***

2. Look for key words in the description that may help you identify what may have caused the return to reject. The form number and/or words such as *invalid*, *missing* and *expected* may help you pinpoint the area in the return that needs to be corrected:

In the example below, again the keywords are highlighted in red. In this situation the phrase "Employer US Address is not complete" indicates that an employer address entry on one of the forms in the return was not entered in it's entirety. The next part of the description contains two items that were *expected,* indicating that they were missing from the return. Completing all fields of the address will correct the error. From the View Results Menu in the return, look at each form for a missing address for an employer.

> Reject Code: X0000-005 | Category: XML Error | Severity: Reject and Stop The XML data has failed schema validation. cvc-complex-type.2.4.b. The content of element **'EmployerUSAddress' is not complete**. One of '{"http://www.irs.gov/efile":**AddressLine2Txt**, "http://www.irs.gov/efile":**CityNm**}' **is expected**.

3. The IRS allows only a limited number of special characters to be electronically filed. Additional special characters or extra spaces may need to be removed.

In the example below, keywords are highlighted in red. The phrase "Address Line 1 is not valid" indicates a problem with the street address listed next in the description. The address "1400 MERCANTILE LANE #174" is invalid according to the error received. Removing the # symbol in the address will correct this error.

> The 'http://www.irs.gov/efile:**AddressLine1Txt'** element **is invalid** - The value **'1400 MERCANTILE LANE #174' is invalid** according to its datatype 'http://www.irs.gov/efile:**StreetAddressType**' - The Pattern constraint failed.

For additional information on common rejects see the *Pro Support Knowledgebase.*

TaxSlayer Pro—ProWeb Cloud Based Software

We asked for your opinion on ways we could enhance our ProWeb cloud based product and you have been heard. Due to your input we have increased our security by adding Multi-Factor Authentication for all users. This feature will allow you to rest easy knowing that your tax returns are safe and secure. Nobody will be able to access your account without access to your email address or cell phone.

Once you are logged in you will notice the drastically enhanced Graphical User Interface. We have toned down the aesthetics to improve navigation speed and ease of use. Navigation is more linear with far fewer clicks than in the past, taking up less of your time. Many of your requested features such as masking SSN, to only show the last four digits, the ability to get a clear signature or even being able to manage rejects or multiple years easier. Good news, a great deal of these requests are implemented. You will notice additional features in Office Configuration, Security Templates, Client Status and many other areas of the program.

As always, we strive to make your day to day life easier with TaxSlayer; that means stability. We have upgraded our hardware, software and overall readiness to provide you with the greatest level of stability that we ever have. When it comes to a secure, stable work environment, you can never do too much. We believe that this will be the best year to be a ProWeb customer in TaxSlayer history. We look forward to hearing continued feedback from you, our loyal customers.

*"In this world nothing can be said to be certain, except death and **taxes**." Benjamin Franklin*

Pre-Season Client Mailings

In December, many tax offices start sending organizers or other mailings to their clients. There are several tools in the program that can be used to assist in this process. If you just need mailing labels, go to the **Configuration Menu**, select **Printer/Copies Setup** and there are various options under **Print Mailing Labels**.

If you need to send a mailing to your 2016 clients, you can also go to the **Client Retention Icon** on the top of the 2016 TaxSlayer Pro program. Here you can use the **Call/Thank You** menu and you will have a list of all of the individuals that you prepared a return for during 2016. With this list, you have two main options. You can print mailing labels or you can export the name, address, phone number, email address and more to Excel. Once you have this information into an Excel worksheet, you can sort the information and use it to create your mailings.

A third option for client mailings is to go to Reports, then Client Reports. In this report writer you can print mailing labels and export information to Excel based on the criteria you select to customize the client list that you obtain. For more information on these tools, visit the *Pro Support Knowledgebase*.

Pro Support Blog

Pro Support has launched a blog that is maintained solely by our Support Staff. Our goal is provide relevant information to our customers as fast as we possibly can.

Check the blog regularly and sign up for alerts to get the latest information this tax season from TaxSlayer Pro.

Due Dates for 2017 Returns

March 15, 2018

Form 1065—Partnership Income

Form 1120-S— S Corporations

April 17, 2018

Form 1040—Individual Tax Return

Form 1040NR—U.S. Nonresident Tax Return

Form 1041—Estates & Trusts

Form 1120—U.S. Corporate Tax Return

May 15, 2018

Form 990—Exempt Organizations

Help with Entering Schedule K-1's

A common question that Pro Support receives from users centers on where to enter on an individual's tax return (1040), certain items that were reported on a Schedule K-1 to a taxpayer based on their status as partner, shareholder or beneficiary to the entity that created the Schedule K-1.

To assist our customers with Schedule K-1's, the *Pro Support Knowledgebase* was enhanced to create a series of articles based on the different types of Schedule K-1's (1065, 1120S and 1041). These articles describe **where to enter in the program and ultimately report on the 1040** all items contained on these documents.

This series of K-1 articles can be found in the Knowledgebase under the **Help Categories > Tax Questions > Schedule K-1.** Select the entity type that issued the Schedule K-1. Multiple articles are available under each entity type. Select the article that corresponds to the section of the type of Schedule K-1 that you need to address. Specific instructions will be provided corresponding to each line item on the Schedule K-1.

Support Hours of Operation

All Time Eastern

Apr 18 to Dec 31, 2018

Monday - Friday
8:00 AM to 5:00 PM

Tax Season Hours

Jan 2 to Apr 17, 2018

Support will be open extended hours and days during the tax season which can change .

Please consult the Knowledgebase or the TaxSlayer Pro Support Blog for our latest hours of operation.

TaxSlayer Pro Contact Information

Sales	888-420-1040
Sales Fax	706-868-1955
Email	sales@taxslayer.com
Pro Support	706-868-0985
Pro Support Fax	706-868-0263
Email	prosupport@taxslayer.com

IRS Phone Numbers

E-file Help Desk	866-255-0654
PTIN Registration/Information	877-613-7846
Refund Status	800-829-1954
Tax Fraud	800-829-0433
FTC Identity Theft Hotline	877-438-4338
Identity Theft (Form 14039)	800-908-4490
Practitioner Assistance	866-860-4259
Business Assistance	800-829-4933
Social Security Administration	800-772-1213
Taxpayer Assistance	800-829-1040
Financial Mgmt. Services	800-304-3107
Exempt Organization Business Assistance	877-829-5500
Healthcare.gov	800-318-2596

Pre-Season Tax Office Checklist
IRS/State Provisions—Bank / Client Materials

IRS/Tax Provisions	Completed
Renew PTIN—No renewal fee is required for this year	
Update Form 8633 if needed	
Review Any Tax Law Changes	
Review Filing Thresholds/Changes	
Familiarize yourself with Due Diligence Requirements	
State Provisions	**Completed**
Familiarize yourself with your state's e-filing mandates	
Familiarize yourself with your state's requirements for bank products	
Familiarize yourself with your state's requirements for filing extensions and for filing business returns	
Bank Products	**Completed**
Fill out Bank Application (From your TaxSlayer Pro My Account)	
Order Check/Card Stock	
Determine bank fee structure and configure these fees in the Fee Set up Menu	
Set up your bank in TaxSlayer Pro	
Print a Test Check from your bank's website	
Client Materials	**Completed**
Prepare and mail Organizers for prior year clients	
Prepare letters/coupons	
Preseason scheduling	
Develop Marketing Strategy	

Pre-Season Tax Office Checklist
Computer Equipment & Network

Computer Equipment	Completed
Review Recommended System Requirements to run TaxSlayer Pro Software	
Perform routine maintenance on computers (should be done by an IT professional)	
Clean Registry	
Defragment all hard drives	
Remove old/unwanted programs	
Check operating system for damage or corruption	
Insure all Windows Updates have been installed	
Defragment all hard drives	
Remove any unused/unneeded programs (consult with Tech Support before re-moving older versions of TaxSlayer	
Une Windows Disk Cleanup utility to remove other unneeded files	
Clean up start up programs	
Upgrade and/or replace any hardware (computers, printers, scanners, etc.) as needed	
Test all printers for use with TaxSlayer Pro	
Update Adobe/Acrobat Reader	
Test document scanners, barcode scanners and signature pads for use with TaxSlayer	
Test internet connections on all systems (wireless connections are not recommended)	
Renew subscriptions to anti-virus/firewall software.	
Exclusions for TaxSlayer Pro should be set in any anti-virus/firewall software	
Train employees on computer policies and equipment	
Train employees on office security	
IRS Program—Protect Your Clients—Protect Yourself	
Network Users	**Completed**
Network should be set up by an IT Professional prior to downloading the software	
Hardwire all network computers to ensure a stable and secure connection	
Contact TaxSlayer Support for assistance in installing the program on a network	

Pre-Season Tax Office Checklist
TaxSlayer Pro Software

TaxSlayer Pro Software	Completed
Update information in MyAccount	
Contact Sales to complete conversion agreement (1st Year Customers Only)	
Contact TaxSlayer Pro Technical Support to convert prior year data (1st Year Customers Only)	
Install prior year programs on any new computers	
Download and install updates for prior year programs	
Install the 2017 TaxSlayer Pro Program on all computers	
Customize Configurations Settings (File Server)	
Make changes to ERO, Firm Information as needed	
Add/Delete and any other changes to Preparers as needed	
Set up Preparer Security and Preparer Roles	
Determine Fee structure and set up fees in Fee Setup Menu	
Customize Premium Settings (File Server)	
PaperCut Paperless Office Settings	
PDF Vault	
Text Message and Secure E-Mail to clients	
Become familiar with program changes and enhancements	
Explore the Knowledgebase and Tax Book (if purchased)	
Train staff to navigate/use TaxSlayer Pro Software	
Create Practice Returns	

2017 Reference Charts
Form 1040

Filing Threshold Requirements

If your filing status is...	AND at the end of 2017	THEN file a return if your
Single	Under 65	$10,400
	65 or older	$11,950
Married filing joint	Under 65 (both spouses)	$20,800
	65 or older (one spouse)	$22,050
	65 or older (both spouses)	$23,300
Married filing separately	Any age	$4,050
Head of Household	Under 65	$13,400
	65 or older	$14,950
Qualifying Widow(er) - w/dependent child	Under 65	$16,750
	65 or older	$18,000

Standard Deduction

If your filing status is...	AND at the end of 2017 you were	Standard Deduction
Single	Under 65	$6,350
	65 or older—Blind	$1,550—Additional
Married filing joint	Under 65	$12,700
	65 or older—Blind	$1,250—Additional
Married filing separately	Under 65	$6,350
	65 or older—Blind	$1,250—Additional
Head of Household	Under 65	$9,350
	65 or older—Blind	$1,550—Additional
Qualifying Widow(er) - w/dependent child	Under 65	$12,700
	65 or older—Blind	$1,250—Additional
Dependent filing own return but not claiming a personal exemption	Any age	$1,050 or $350 plus the dependent's earned income, not to exceed the standard deduction for the dependent's filing status

2017 Reference Charts
Form 1040

Tax Bracket-Single

Marginal Tax Rate	Taxable Income
10%	$0-$9,325
15%	$9,326—$37,950
25%	$37,951—$91,900
28%	$91,901-$191,650
33%	$191,651-$416,700
35%	$416,701-$418,400
39.6%	$418,401 or more

Tax Bracket-Married Filing Jointly or Qualifying Widower

Marginal Tax Rate	Taxable Income
10%	$0-$18,650
15%	$18,651—$75,900
25%	$75,901—$153,100
28%	$153,101-$233,350
33%	$233,351-$416,700
35%	$416,701-$470,700
39.6%	$470,701 or more

Tax Bracket-Married Filing Separately

Marginal Tax Rate	Taxable Income
10%	$0-$9,325
15%	$9,326—$37,950
25%	$37,951—$76,550
28%	$76,551-$116,675
33%	$116,676-$208,350
35%	$208,351-$235,350
39.6%	$235,351 or more

Tax Bracket-Head of Household

Marginal Tax Rate	Taxable Income
10%	$0-$13,350
15%	$13,351—$50,800
25%	$50,801—$131,200
28%	$131,201-$212,500
33%	$212,501-$416,700
35%	$416,701-$444,550
39.6%	$444,551 or more

Earned Income Credit (EITC) - Maximum AGI

If your filing status is...	No Qualifying Children	One Child	Two Children	Three or More Children
Single, Head of Household, or Widow(er)	$15,010	$39,617	$45,007	$48,340
Married filing joint	$20,600	$45,207	$50,597	$53,930
Married filing separately	Not Eligible	Not Eligible	Not Eligible	Not Eligible
Maximum Credit Amount	$510	$3,400	$5,616	$6,318

Social Security /Medicare Tax

Social Security Wage Base	$127,200
Maximum Social Security	$7,886.40
Medicare Wage Base	No Limit

Additional Medicare Tax—Form 8959

Filing Status	Threshold Amount
Single	$200,000
Head of Household	$200,000
Married Filing Joint	$250,000
Married Filing Separate	$125,000
Qualifying Widow(er) with dependent child	$200,000

Taxpayers whose wages and self-employed income are above certain limits will pay an Additional Medicare Tax of 0.9% on the wages above the limit for their filing status. On a joint return, the spouse's wages are combined for this purpose. This Additional Medicare Tax will be reported on Form 8959.

Affordable Care Act - Premium Tax Credit Repayment Limitations

Household Income Percentage of Federal Poverty Line	Limitation Amount for Single	Limitation Amount for all other filing statuses
Less than 200%	$300	$600
At least 200%, but less than 300%	$750	$1,500
At least 300%, but less than 400%	$1,275	$2,550
400% or more	No Limit	No Limit

Affordable Care Act - Federal Poverty Levels

Persons in Household	Contiguous 48 States—100%	Contiguous 48 States—138%	Alaska-100%	Hawaii-100%
1	$11,880	$16,394	$14,840	$13,670
2	$16,020	$22,108	$20,020	$18,430
3	$20,160	$27,821	$25,200	$23,190
4	$24,300	$33,534	$30,380	$27,950
5	$28,440	$39,247	$35,560	$32,710
6	$32,580	$44,960	$40,740	$37,470
7	$36,730	$50,687	$45,920	$42,230
8	$40,890	$56,428	$51,120	$47,010
More than 8	Add $4,160 each additional	Add $4,160 each additional	Add $5,200 each additional	Add $4,780 each additional
States that did not expand Medicaid	Alabama, Florida, Georgia, Idaho, Kansas, Maine, Mississippi, Missouri, Nebraska, North Carolina, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Wisconsin and Wyoming			

2017 Reference Charts
Important Dates

Due Dates - 2017 Tax Returns

Return Type	Original Due Date	Returns on Extension
Form 1065-U.S. Return of Partnership Income	March 15, 2018	September 17, 2018
Form 1120S-U.S. Income Tax Return for an S Corporation	March 15, 2018	September 17, 2018
Form 1040-U.S. Individual Income Tax Return	April 17, 2018	October 15, 2018
Form 1041-U.S. Income Tax Return for Estate or Trust	April 17, 2018	October 1, 2018
Form 1120-U.S. Corporate Income Tax Return	April 17, 2018	October 15, 2018
Form 990-Return of Organization Exempt from Income Tax	May 15, 2018	November 15, 2018
Form 706-Estate Tax Return	Nine months after decedent's death	Six Months
Form 709-Gift Tax Return	April 17, 2018	October 15, 2018

Other Important Dates

2016 Tax Returns on Extension that were granted relief due to Hurricane Harvey, Irma or Maria as well as wildfire victims in parts of California are due	January 31, 2018
First day under PATH Act that IRS can issue refunds for any tax returns with Earned Income Credit or Additional Child Tax Credit (**actual date may be later**)	February 15, 2018
Last day for Farmers and Fishermen who choose not to make quarterly estimated tax payments to file their returns and not be subject to a penalty if they pay the full amount of tax due with the return	March 1, 2018
Form 2553—Election by a Small Business Corporation should be filed if the corporation has not previously filed an election to be effective for 2018	March 15, 2018
Last day for most claims for a refund for Tax Year 2014	April 17, 2018
TaxSlayer Annual User Conference	November 12-13, 2018