
What's New

For information about any additional changes to the 2017 tax law or any other developments affecting Form 1040 or its instructions, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040).

1040 instructions reissued. The Instructions for Form 1040 are being revised and reissued due to recent legislation that extended certain tax benefits. These tax benefits include the following.

- Tuition and fees deduction.
- Deduction for mortgage insurance premiums.
- Residential energy property credit.
- Nonbusiness energy property credit.
- Alternative fuel vehicle refueling credit.
- Indian employment credit.

References to these tax benefits have been added back to these instructions accordingly.

Due date of return. File Form 1040 by April 17, 2018. The due date is April 17, because April 15 is a Sunday and the Emancipation Day holiday in the District of Columbia is observed on April 16—even if you do not live in the District of Columbia.

Childless earned income credit (EIC). If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child as a qualifying child, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child. For more information, see Pub. 596.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess).

Access your online account. You must authenticate your identity. To securely log in to your federal tax account go to [IRS.gov/Account](https://www.irs.gov/Account). View the amount you owe, review 18 months of payment his-

tory, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

New withholding tables. To reflect changes made by the tax reform legislation, the IRS has released updated income-tax withholding tables. The new withholding tables are designed to work with the Form(s) W-4 you have already filed with your employer. To see if you need to have your withholding increased or decreased, use the IRS Withholding Calculator at [IRS.gov/W4App](https://www.irs.gov/W4App). The calculator is being revised to take into account these changes and should be available by the end of February.

Personal exemption phaseout amounts increased for certain taxpayers. Your personal exemption is \$4,050 but the amount is reduced if your adjusted gross income is more than \$156,900 if married filing separately; \$261,500 if single; \$287,650 if head of household; or \$313,800 if married filing jointly or qualifying widow(er). See the instructions for line 42.

Medical and dental expenses. You can deduct the part of your medical and dental expenses that is more than 7.5% of your adjusted gross income. See the Instructions for Schedule A.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$156,900 if married filing separately; \$261,500 if single; \$287,650 if head of household; or \$313,800 if married filing jointly or qualifying widow(er).

Standard deduction amounts increased. For 2017, the standard deduction for married individuals filing a joint return and qualifying widow(er)s has increased to \$12,700; for head of household filers the amount has increased to \$9,350; and for single filers and married individuals filing separate returns the amount has increased to \$6,350.

Mailing your return. If you live in Connecticut, District of Columbia, Maryland, Pennsylvania, Rhode Island, or West Virginia and you are mailing in your return, you will need to mail it to a different address this year. See *Where Do You File?* at the end of these instructions.

EIN needed to claim the American opportunity credit. To claim the American opportunity credit, you need to have the employer identification number (EIN) of the institution to which your qualified expenses were paid. See the Instructions for Form 8863.

W-2 verification code. A new “verification code” box will appear on Form W-2, but not all W-2s will have a 16-digit code in box 9. If you *e-file* and your W-2 has a verification code in box 9, enter it when prompted by your tax software. Don't enter the verification code if you file your return on paper.

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain Presidentially declared disasters. The tax benefits provided by this relief include the following. For more information on these and other disaster-related tax benefits, see Pub. 976.

- An increased standard deduction based on your qualified disaster losses. See the instructions for line 40 and the Instructions for Schedule A for information on qualifying for and figuring the increased standard deduction.

- Election to use your 2016 earned income to figure your 2017 earned income credit. See the instructions for lines 66a and 66b for more information on this election.

- Election to use your 2016 earned income to figure your 2017 additional child tax credit. See the instructions for line 67 and the Instructions for Schedule 8812 for more information on this election.