

Ayres Tax Seminars
2017 WORKBOOK MODIFICATIONS

December 31, 2017

Below are just a few minor modifications to your 2017 seminar workbook. **Please note:** many of these modifications were made as the seminars advanced so your book may have the updated changes.

1. **I-8 (#3)** – The header on the top of page 8 was missing. The header should read: **IDENTITY THEFT TAX SOFTWARE QUESTIONS NOTED**
2. **I-31 – ATS Note** at bottom: The numbers should be 56,000,000 (in lower case) and 10,000,000 (in upper case)
3. **V-14** – The maximum taxable payroll earnings should be \$128,400; not \$128,700. The Social Security Administration released a correction late in December 2017.
4. **V-15** – The rates for 2018 are 54.5 and 22.0.
5. **V-27 (W)** – The 2018 rate for Medical and Moving Expenses is 18¢, an increase of 1.0¢. The charitable rate remains unchanged for 2018 at 14 cents.
6. **VII-35** – The attachments statement in the explanation area should read: “Attachments: IT-1040 Page 1 and 2, SD 100 Pages 1 and 2 as originally filed, 1040-SE, 1040 Schedule C or F, Small Business Investor Income Deduction form, [20__ Allocation Sheet]”
7. **VII-43 (a)** – The first word “Currently” in the paragraph should read “Previously”.
8. **VII-52** – The paragraph’s first sentence should read: ORC, Sec. 718.05 (F) (2), mandates that a taxpayer must attach “Form 1040” (even page 2), applicable attachments/schedules, Form 2106, if applicable, etc. if filing by paper.

OUR ATS FAMILY WOULD LIKE TO WISH YOU A GREAT AND SUCCESSFUL TAX SEASON AND WE LOOK FORWARD TO SEEING YOU NEXT YEAR.

Sincerely,
Richard, Tonya, and Sharon
Ayres Tax Seminars