



## 2017 PLANNER CS, v.2017.3.1

### User Bulletin 8565: Update

May 10, 2018

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This user bulletin describes changes made to this release of Planner CS® and special information related to state tax planning and the Tax Cuts and Jobs Act (TCJA) law changes.

## CHANGES

### 2019 Premium tax credit calculation

The federal module is updated to include the 2018 federal poverty level amounts, which are used in the calculation of the premium tax credit for tax year 2019. Refer to the *Federal poverty line* field on the ACA > Premium Tax Credit tab for this change.

### Charitable contribution carryover amounts

This release of Planner CS corrects an issue so that the AGI limitations for charitable contributions apply to contribution carryovers from the prior year as expected. Previously, the issue affected tax years 2018 through 2025 in some cases when the plan included current-year cash contributions subject to the 60% of AGI limit.

### State updates

The following state modules are updated with the most recent information available at the time of this release: Alabama, Kentucky, Michigan, Minnesota, and Nebraska.

## SPECIAL INFORMATION

### Planner CS state calculations and TCJA

The TCJA includes a wide range of federal individual tax law changes that will affect state taxation. State agencies are working to establish guidance as to how individual states will account for these changes; therefore, you should carefully review state tax plans for the effects of the TCJA, and edit your state plan accordingly.