



THOMSON REUTERS

2018 PLANNER CS, v.2018.3.0  
User Bulletin 18\_3\_0: Update

April 2, 2019

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This user bulletin describes a change made to this release of Planner CS.®

## **CHANGE**

### **Threshold for waiver of the underpayment of tax penalty reduced to 80%**

In accordance with [IRS Notice 2019-25](#), the Planner CS calculation of the underpayment penalty for tax year 2018 on the Payments > Underpayment tab will be suppressed if the sum of withholding and estimated tax payments made on or before January 15, 2019 equals or exceeds 80% of current-year tax. Previously, the threshold was 85%.