



## 2019 PLANNER CS, v.2019.2.1

### User Bulletin 19.2.1: Update

March 5, 2020

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This user bulletin describes changes made to this release of Planner CS® and special information related to the minor child tax calculations.

## CHANGES

### 2020 Form 1040-ES, Estimated Tax Payment vouchers

With this release, Planner CS includes the 2020 version of Form 1040-ES, Estimated Tax Payment vouchers.

### 2019 GoSystem Tax RS / Planner CS integration

The ability to import data from 2019 GoSystem® Tax RS is now available.

### State updates

The following state modules are updated with the most recent information available at the time of this release.

- Arizona
- Illinois
- Nebraska
- Rhode Island
- South Carolina
- Tennessee
- Utah

## SPECIAL INFORMATION

### Minor child tax calculations for tax years 2018 and later

The Further Consolidated Appropriations Act of 2020 repeals the minor child tax calculations that were added by the Tax Cuts and Jobs Act of 2017 (TCJA) for tax years 2018 through 2025. As a result, effective for tax years 2020 and later, the unearned income of a minor child is taxed under the pre-TCJA rules and not at the trust/estate tax rates. Additionally, taxpayers can elect to apply the pre-TCJA rules to tax year 2018 and/or 2019. Updated minor child tax calculations that reflect these changes will be included in a subsequent release of Planner CS.