Modifications to 2016 Pub 4012 by NTTC and from Pub 4491-X

PDF Page Number for Printing	Page Label	Change
1-2	Cover	Added date and remarks
3-4	2 and reverse	Added "in TaxSlayer" to label for K-7 Changed label for L-3 to "Filing a return when applying for an ITIN"
7-8	5 and 6	• QSR #1 does not apply to Tax-Aide • Added note about TaxAide policy regarding keeping volunteer agreements
11-14	9–11	• Added note to see Scope Manual for complete list of in and out of scope items • Added "See Note 9" to line 53
	12	• Changed for more information references to Tax-Aide documents
15-16	NEW-2 and reverse	• Added "of $1000" to HSA additional contribution
17-18	NEW-4 and reverse	• Added "of the eligible institution" to "Employer Identification number" • 4491-X: ITIN renewals will retain original issue date, so taxpayers will be allowed to claim CTC and AOTC credits for years that returns were not filed
19-20	NEW-5 and reverse	Added new installment agreement fees which make Form 9465 uneconomical
21-22	ACA-2 and reverse	Added a note, "When nondependents are listed, mark them as having coverage all year so that no SRP is computed for them.
21-22	ACA-2 and reverse	Added "Do not use" to button to add a new household member along with explanation. Added instructions for nondependents who show up on this page.
23-24	ACA-4 and reverse	• Deleted "(except pediatric dental coverage)" per 2016 Form 8965 instructions • Added "(including Forms 1095-B or -C) to "No proof of coverage... needed" note
25-26	ACA-5 and reverse	• Replaced screen shots to reflect 2016 TSO order and added "if select Yes for exemptions in question above AND if" to arrow pointing to hardship exemption checkbox. • New screen shots • Added instructions for entering MAGI of dependents who have a filing requirement.
29-30	ACA-10 and reverse	• Added a worksheet for when the employer offer includes a partial month • Added "from their own employer and is eligible for the family coverage " to description of employer offer • Added explanation of aggregating stand-alone coverage for everyone in the household
31-32	ACA-11 and ACA-12	• Added note to use Bogart affordability calculator and reminder that Line 1 and Line 10 can be based on different people • Added "or state marketplace" to URL for SLCSP • 4491-X: changed 138% amounts for several situation
33-34	ACA-13 and reverse	• Added note that TaxSlayer will use previously-entered dependents' MAGI for SRP calculation along with a small screen shot. • 4491-X: Added "above filing threshold" to the column titles for all four columns

		• Added table of national average premium bronze plans, which is max SRP
35-36	ACA-15 and reverse	Added note to help interpret screen for adding dependents' MAGI
37-38	ACA-18 and reverse	Added note that TaxSlayer applies repayment caps in rare instances when they do not apply (unclaimed dependent enrolled self or taxpayer lost marketplace safe harbor). In those situations, refer taxpayer to a paid preparer.
37-38	ACA-18 and reverse	• Added additional considerations for taxpayers with large APTC repayments • Added note that TaxSlayer may apply APTC repayment caps when caps do not apply. In these unusual situations, refer taxpayer to paid preparer.
39-40	ACA-19 and reverse	Added definition of "shared policy," which make a return out of scope
41-42	ACA-21 and reverse	4491-X added chart of "Applicable Figures"
43-44	A-2 and reverse	Added "and the child has a filing requirement" to the explanation of kiddie tax.
45-46	A-3 and reverse	Added, "11. Your qualify for the Premium Tax Credit" to Chart D
47-48	B-1 and reverse	4491-X: Added to first box middle column, "SEPARATELY[7]"
49-50	B-2.1 and reverse	Added new page on election to file MFJ with non-resident spouse
55-56	C-4 and reverse	• Added a note, "When return includes qualifying children who are not dependents, be sure to mark them as having health insurance coverage for the whole year so that no SRP is computed for them." • 4491-X: Fixed spelling of "qualifying" and "child" in the last paragraph
61-62	C-9 and reverse	Added "Scholarships" are not included in support calculation if student is a full-time student.
63-64	D-1 and reverse	• Added "Medicaid waiver payments" and "Rental of home less than 15 days for the year" to list of nontaxable income • 4491-x: Added "Olympic and Paralympic Games medals and prizes[4]" (along with a footnote) to list of nontaxable income
65-68	D-3 to D-6	Added navigation directions for the following: • Cancellation of Mortgage Debt: change line number from 1 to 21 • 1099-C Cancellation of Debt • 1099-INT, Box 8 Tax Exempt Interest • 1099-DIV, Box 10 Tax Exempt Interest Dividends • 1099-INT, Box 9, Private Activity Bond interest • 1099-LTC Long-Term Care and Accelerated Death… • 1099-OID Original Issue Discount • 1099-Q Payments from Education Programs • 1099-QA Distributions from ABLE Accounts • 1099-SA HAS • 4491-X: Added, "Credit for the Elderly" • Child and Dependent Care Expenses: added "or search for Form 2441" • K-1 Royalty income • 4491-X: Added "Medicaid waiver payments: See page D-45. • Added "Private activity bond interest • 4491-X: Added "Scholarships and Grants"
69-70	D-8 and reverse	• 4491-X: Added "Or select Quick File from pull-down menu to create a list of entry screens for this return." • Added note about using zero for EIN on foreign compensation document

71-72	D-9 and D-10	• Located entry point for IRS Verification Code • Added, "CAUTION: Making an entry in Box 12 does NOT alter Boxes 3 and 5." • Added, "If Box 16 and Box 17 are both blank, leave Box 15 blank. This most often happens with DFAS W-2s" to avoid entering a state name when there is no state withholding • Changed instructions for substituting unreported tips from a tip log for allocated tips shown on W-2. Enter the log amount as unreported tips instead of entering the allocated tip amount in Box 8.
73-74	D-11 and reverse	See replacement page with information about refunds from prior years, other recoveries, a recommendation to use Bogart's taxable state tax refund tool, and how to enter its result into TaxSlayer
75-76	D-13 and reverse	• 4491-X: Added directions for entering Private activity bond interest (PAB) • 4491-X: Added "OID interest is treated the same as regular interest." • Added directions for entering foreign taxes paid and state taxes paid from 1099-INT
77-78	D-15 and reverse	Added navigation instructions for private activity bond (PAB) interest
79-80	D-18 and reverse	• Last sentence in 1st right-hand box: Changed so it reads, "In that case, interview the taxpayer and review last year's return to determine what (if any) adjustments you need to make to the taxable amount." • Followed instruction for starting simplified worksheet with directions to use Bogart annuity calculator instead. • Added, "If you enter a foreign address and the country does not use postal codes, enter 0 (zero) for the postal code." • Added a CAUTION: "Make sure Box 2a reflects any changes due to simplified method, PSO health insurance, rollovers, return of capital etc."
81-82	D-19 and reverse	• Added, "NTTC recommends using Bogart's annuity calculator at cotaxaide.org/tools." • 4491-X: Added footnote, "*For annuitants who retired between July 2, 1986, and Dec. 31, 1986 enter zero." • 4491-X: Added "For the beneficiary of an employee who died, see Pub 575" • Added "For a joint and survivor annuity that starts AFTER the death of the employee, use only the survivor's age. For a joint and survivor annuity that starts BEFORE the death of either beneficiary, continue with the same exclusion amount after the first death." • Added, "See also D-25" for information on PSO health insurance premiums • NEW: TaxSlayer simplified method added PSO option. New screen shot. • Added, "and Box 2 may need to be adjusted" in information on rollovers • 4491-X: Added, "* If taxpayer inadvertently missed the 60-day rollover deadline for one of several reasons, he can submit a certification to the trustee, and the amount can be considered a rollover on his tax return. See Revenue Procedure 2016-47 for details." • Added, "See also Page NEW-3 for more information."

85-86	D-23 and D-24	• Added to Code 1 explanation, "See also new self-certify procedure if 60-day period was missed for one of the listed reasons." • 4491-X: Changed ending of Code 1 to depict TSO procedure • Code 2: Clarified that Form 8606 reference is to Part II of Form 8606. • Change Code 3 explanation to reflect TSO procedure • Changed Code 6 explanation to "In scope for Tax-Aide, the amount is not taxable but must be reported • Code 7: Changed "Box 2" to "Box 2a" several places. • Code G: Changed "Box 2" to "Box 2a." • Code H: Added: "Box 2a should be zero. Place a check mark in box IRA/SEP/SIMPLE." • Codes J and T: added "See Page D-22." • Enlarged Code Q explanation with "box 2a should be blank. Place check mark in box IRA/SEP/SIMPLE. • 4491-X: Added to Code H, "No further action is needed." • Added to Code J explanation, "unless it was entered in error and it is a qualified distribution" • Changed Code U explanation to "This code is in scope for Tax-Aide. It is treated exactly like Code 7." • Changed explanation for Code W to "This code is in scope for Tax-Aide. Amount is not taxable but must be reported."
87-88	D-25 and D-26	• Added instructions for completing Form 8606 when there is a distribution from an IRA with previously non-deductible contributions • Added, "Add 'SSA' to Quick File for the RRB-1099.'" • Added, "You may need to manually subtract this income from the state return" (RRB-1099-R) • Added note that RRB-1099-R benefits are automatically subtracted from income for some state but not for all. If not automatically subtracted from your state, enter the taxable amount as an other subtraction.
89-90	D-27 and D-28	• See replacement page with instructions for Canadian and German social security and a graphic of taxable social security benefits. • 4491-X: Added, "Add to AGI any tax-exempt interest and any adjustments from Lines 33 to 35." • Added a note on lump sum SS that if attorney fees are shown, they can be prorated between the taxable and nontaxable portions and entered on Schedule A line 23.
91-92	D-30 and reverse	• Added notes that Schedule C-EZ is out of scope. • Added, "Note: Earnings of newspaper carrier under 18 years of age goes on Line 21 because earnings are not subject to self-employment tax. See Instructions for Sch SE." • Added directions for entering 1099-Misc when the amount must be entered in TSO differently than on the paper form.
93-94	D-32 and reverse	See replacement page. Adds "OK to expense small tools etc if cost is less than $2500 per item or invoice. See IRS Notice 215-82." Also adds directions for Form 1099-K, requirement to claim all business expenses, and reference to "Schedule C Guidelines Summary" on One Support.

95-96	D-33 and D-34	• Added lists of business expenses you can deduct and those you cannot deduct from headings in Pubs 535 and 334. • 44919-X: Added, "To be deductible, a business expense must be both ordinary and necessary. An ordinary expense is one that is common and accepted in your industry. A necessary expense is one that is helpful and appropriate for your trade or business. An expense does not have to be indispensable to be considered necessary." • Added "over $600 per person" to description of contract labor that's out of scope. • Added notes about equipment rented for more than 30 days, the Guidelines for Preparing Schedule C, and de minimis purchases of equipment.
97-98	D-35 and D-36	• 4491-X: Added a caution and three notes about transportation expenses • Added note about capital loss carryovers and when they are used (or not used).
99-100	D-38 and reverse	• Added a step 3, "If any of the transactions requires an adjustment to the reported basis, select the reason from the drop down box that includes that transaction." • Deleted step 4 and added, "See page K-22 for Tax-Aide policy on mailing Form 8453." • 4491-X: "Note: Net losses greater than $3000 ($1500 if MFS) will carry forward to future tax years" • 4491-X: Removed note about putting "M" after broker's name • Added definitions of long term and short term • Added, "If inherited from a 2010 death, see Page D-40." • 4491-X: Added, "If summarizing transactions, select "Reporting Multiple Transactions on a Single Row"
101-102	D-40 and reverse	• See new page with new list of out-of-scope dropdown choices and information about treatment of property inherited in 2010 or received as a gift, also sale of bonds. • Out of scope code D: change box 1g to box 1f • Added page number to page D-40.
103-104	D-41 and D-42	• 4491-X: Added information about using spouse's time in home when selling main home within two years of death of spouse • Added addition information about maximum exclusion in case of selling within two years after death of spouse • Added note that TSO not currently accommodating sale of house after death of spouse • Added examples of improvements versus repairs for increasing basis of home.
105-106	D-43 and D-44	• Added info on rental of bare land, rental of main home less than 15 days/year, all other rentals out-of-scope unless military certification and military taxpayer. • Added info on reporting royalty income from 1099-Misc or K-1. • Added information for entering 1099-LTC and 1099-QA • Added information about 1099-Q--not taxable or out of scope • 4491-X added note about taxable distributions from Coverdell, QTP and ABLE accounts being out of scope.

107-108	D-45 and reverse	• Add examples of Medicaid waiver payments navigation • Added extra instructions for unusual situation: Medicaid waiver payment reported on W-2, and taxpayer has Dependent Care Credit. • Changed Step 3 to ask, "Does box 6 contain an "A" to indicate bankruptcy?"
111-112	D-50 and reverse	• 4491-X: Change reference to Tab EXT to "Tab D Entering Forgiveness of Qualified Principal Residence Indebtedness"
113-114	D-51 and reverse	4491-X Added PATH Act to Step 5
115-116	D-54 and reverse	Added a bullet to the list of K-1 income that is within scope: "Foreign taxes paid on passive income eligible for simplified limitation election"
117-120	D-54.1 to D-58	• Added a page showing K-1s with in scope and out of scope items. • 4491-X: Inserted 3 pages for rental income
127-128	E-1 and E-2	• Added list of expenses that can be claimed by reservists as an adjustment • Clarified that $250 is per educator (taxpayer and spouse, if both are educators).
129-130	E-3 and E-4	• 4491-X: See replacement page with screenshot of 8889 input along with additional notes about HSA. • Added note that those over age 55 can make an additional HSA contribution up to $1,000. • Part I, Step 1: Change NO result to "GO TO PART II" • Part I, Step 2: Changed "YES AND NO" to "YES OR NO"
131-132	E-5 and reverse	• Added info about Roth contributions, "Contributions to a Roth IRA can be made after taxpayer reaches age 70 ½, but no deduction can be taken for a contribution to a Roth. • 4491-X: Added, "Note 3: Contributions can be made up until filing deadline (generally April 15) of year following tax year." • 4491-X: Added information about excess IRA contributions needing to be withdrawn before the filing deadline. Modified note to say, "If total of traditional and Roth IRA contributions exceed **the lesser of total compensation or the annual limit**, the taxpayer must withdraw the excess before the filing deadline or a penalty will apply and the return will be out of scope."
135-136	F-3 and F-4	• Added "sales tax" to Step 4 • Changed non-cash charitable limits to $5,000
137-138	F-5 and F-6	• Added three paragraphs of information about non-cash donations including that donation of a motor vehicle valued over $500 is out of scope • Added LTC limitations table • Added explanation that preparer needs to use the LTC premium limitation chart. TaxSlayer doesn't. • Medical Expenses: Preparer no longer needs to apply LTC premium limits. TaxSlayer will do it. • Added directions for using the calculators embedded in the medical deduction input sheet • Added instructions to use IRS sales tax calculator based on total income (taxed or untaxed)

139-140	F-6.1 and reverse	• Added worksheet to determine total income for sales tax calculations • Altered new worksheet to calculate total income for determining sales tax deduction. • Added untaxed Social Security benefits to total income • Added flow chart to help determine when business travel is deductible
141-142	F-7 and F-8	• Added note that PMI shows on separate screen • Added note about unreimbursed employee business expenses. If reimbursed, out of scope. • Added, "The cost of charitable raffles, bingos etc. are not deductible as charitable donations but can be deducted as gambling losses to the extent of winnings." • Clarified that gambling losses mean "all bets placed." • Reminder to enter all losses--but not more than gambling winnings reported on Line 21.
143-144	F-9 and reverse	Added note to see F-6.2.
149-152	G-1 to G-2-1 and reverse	• Changed wording to TaxSlayer terminology • Added for Form 8812, "If child has an ITIN but was a resident of the U.S., be sure to mark the "substantial presence" box in the Dependents Section or the child tax credit will be denied." • 4491-X created 3 new pages G-2-1 thru G-2-3 on foreign tax credit • Added a note that foreign tax shown on a K-1 would be entered here.
153-154	G-3 and reverse	Deleted phrase "because of physical or mental problems" from definition of incapable of self-care.
155-156	G-5 and reverse	Added language from Pub 503 explaining that maximum dependent care expenses are not dependent on number of qualifying persons in care but on number of qualifying persons in the household.
157-158	G-7 and reverse	• 4491-X: Changed first condition to "The taxpayer made a traditional or Roth IRA contribution before the filing deadline." • Added the retirement savings credit table of percentages. • Added a reminder to mark taxpayer or spouse as full-time student in personal information section. • Added same note from E-5 (above) that if total contributions to IRAs exceed total compensation or the annual maximum, a penalty will apply and the return is out of scope.
159-160	G-10 and reverse	Added list of energy-efficient building property appliances
161-162	G-11 and reverse	4491-X: Deleted TWO reference from hint, added navigation for TSO
163-164	H-2 and reverse	• 5591-X: Added "(Do not rely on this list alone. See Publication 590-B, Distributions from Individual Retirement Arrangements (IRAs), for rules and details pertaining to each exception.)" • Added "See following pages for further explanations." • Added directions for requesting a waiver of penalty for failing to take Minimum RMD
165-166	H-2.1 and H-2.3	Added two pages of additional info about early withdrawal exception codes

Page	Section	Changes
167-168	H-3 and reverse	• 4491-X 2nd topic: Changed 2017 estimated taxes to 2016. • Noted that credits from odd forms are **all** out of scope • Added directions for eliminating estimated tax penalty if it shows up • Added a note that TaxSlayer does not currently support entering the exact date of payments. If payment was late, IRS may contact taxpayer. • Added note that TaxSlayer should not calculate a penalty for underpayment of estimated taxes. Added instructions for removing the penalty if necessary.
169-170	I-1 to I-2	• 4491-X Instructions for entering penal income • Added note to see footnote if child is married, and added footnote • Added note to see footnote regarding taxpayer age if born on Jan. 1.
171-172	I-4 and reverse	Changed Step 1 from "Answer NO only if…" to "Answer NO if…"
173-178	I-5 to I-10	• Added to first bullet in 2nd chart: "but see 4th bullet" • Replaced I-6 and 7 with I-6 to I-9 showing suggested due diligence answers.
179-180	J-2 and reverse	• Copied qualified expenses from LLC to T&F • Added note, "Unused expenses for professional development of an educator can be claimed as an educator expense adjustment."
181-182 (Mark auto portrait/land-scape)	J-3 and J-4	• Clarified that half-time requirement for AOTC is for "at least one term" • Corrected phase out amount for T&F • Added note that "Education savings bonds are out of scope, as are QTP and ESA if taxable." • Added "Cannot file MFS" to AOC, LLC and T&F Other Conditions row • Added footnote that 1098-T is not required if all tuition and fees were waived or paid with grants or scholarships. If grant or scholarship is unrestricted, student can choose to pay tax on the grants and claim the adjustment or credit.
183-184	J-5 and reverse	• Added "as defined by the institution" to statement about half-time requirement for AOTC • Added statement that Form 1098-T is required to claim the credits and added the same footnote as added on page J-4. • In new note, change "tuition and fees" to "education credits"
185-6	J-7 and reverse	Added, "See "Education Cookbook" from OneSupport>Tax Training>Tools and "Education Calculator" at http:\\tools.cotaxaide.org for help in maximizing tax benefits from education expenses."
187-188	J-10 and reverse	Added note that TaxSlayer does not currently disallow the refundable AOC for taxpayers who meet the criteria on J-10. Need to delay filing or refer to a paid preparer.
191-192	K-6 and reverse	• 4491-X: Changed name control for Alvardo to ALVA • Added information about client profiles, quick files and the forms search box. • Added information about using the 1040 view for navigation.

Page	Reference	Changes
195-196	K-7 and K-8	• Added a note to NOT use the filing status wizard • Added a description after "Check here if Taxpayer is a student: Added "Full-time student during 5 different months)" • Added note to "see C-1 for definition of a student." TaxSlayer screen erroneously says "post-secondary education institution." • Added, "after deleting taxpayer's last name" to note about entering spouse's last name • Added note, "After entering personal information, ALWAYS click Continue." • Added note, "Throughout TaxSlayer, to enter Feb. 29, 2016, you must enter the year first. Later, removed note about "Feb 29, 2016" needing the year first. No longer true. • Added note, "When filing MFS and spouse's SSN is unknown, use 111-00-1111. Print and file as paper with 'unknown' written at top." • Added note: "ID Theft PINs are entered in the Miscellaneous Forms Section." • In last box on the page, add the word "real" to the last sentence, so it reads "Without the spouse's real SSN, the return must be paper-filed." • Added "TaxSlayer does not now allow dependents who are not being claimed to take education or retirement credits. If either applies, send to paid preparer or delay preparing return to see if TaxSlayer gets fixed."
197-198	K-9 and reverse	4491-X: Added after Note 2: Resident State Return: "If you lived in more than one state during 2016, choose the state you lived in with the highest federal poverty level (FPL). That FPL will be used to make ACA calculations."
199-200	K-11 and K-12	• Added after the note about noncustodial parents, "And the custodial parent should check the NOT YOUR DEPENDENT box." • Added note under the screen, "Relatives with relationships not listed in TaxSlayer should be entered with a relationship that has the same tax treatment. For example, a great grandchild as a grandchild, a brother-in-law as a brother marked not eligible for EIC." • Added a note about adding notes to the return
201-202	K-13 and reverse	4491-X: Changed "payment vouchers" to "vouchers for next year's estimated payments" and added note that New Hampshire and Tennessee will be added as state returns
203-204	K-15 and K-16	• Added a note about how to apply all or part of refund to next year's taxes. • Added "The required "Debit Telephone #" should be the taxpayer's telephone number. Enter the taxpayer's requested debit date."
205-206	K-17 and reverse	Added, "See new fee structure for installment agreements on page NEW-5"
207-208	K-19 and K-20	• Added, "Use the Estimated Tax Worksheet at http://cotaxaide.org/tools." • Added that it is not currently possible to use TaxSlayer to arrange direct debit for 2017 estimated payments.

209-214	K-21 to K-26	• Removed references to Form 8453 and revised note to include instructions for attaching pdfs (all from Capital Gains menu).
		• Added NOTE: If taxpayer or spouse died in 2017, proceed with e-file. On taxpayer's copy of Form 8879, notate the capacity of the signer, usually "As Surviving Spouse."
		• Added six paragraphs of information about using a power of attorney.
		• Delete sentence that said there were detailed instruction in Tab N.
		• Changed paragraph #5 to add attaching POA to Form 8453.
		• Added note to see page K-22 for Tax-Aide policy on attaching POA as pdf or to Form 8453
215-216	L-1 and reverse	Reversed orientation of result boxes
217-218	L-3 and reverse	4491-X: Deleted references to TWO procedure and added direction for TSO
219-224	M-1 to M-2.4	Replaced M-1 and M-2 with six pages of instructions for amending a return
225-226	M-3 and reverse	Added Tax-Aide policy regarding volunteer being certified for prior year before doing prior year return.
227-228	M-5 and reverse	• Delete "See link below." [There was no link.]
		• Added to 3c. "The form will print out with your draft tax return. Mail the form with your payment by check or money order."
229-230	N-1 and reverse	• Added "Safari" and deleted "Mozilla Firefox from list of browsers
		• Corrected URL to vita.taxslayerpro.com
		• Added "TaxSlayer Blog — You can sign up for daily e-mails of TaxSlayer developments or visit the blog regularly from the TaxSlayer springboard at vita.taxslayerpro.com.
		• Added information that print packets will be set to print Form 1040, and instructions for forcing the e-file to specify Form 1040 if desired.
231-232	N-4 and reverse	• Added," If desired, select the profile that best describes the income and deductions identified on the taxpayer's intake sheet."
		• Over-wrote references to desktop software with "N/A for Tax-Aide".
233-234	N-6 and reverse	Added, "In general, the only time we will see carryforward data this year will be when we prepare several years' returns at once.
233-234	N-7 and N-8	• Added four paragraphs of instructions for using 1040 view for navigation and for opening the pdf to see other forms.
		• Added to Begin IRS e-File Process, "Finishing the return--whether it is e-filed or not"
		• Added, "See Page I-6-1 for information about the EIC checklist that appears here if the taxpayer qualifies for a refundable credit."
237-238	N-10 and reverse	Replace page with return types for returns with a refund and for returns with an amount owed.
239-240	N-12 and reverse	Added instruction for editing a return that's been marked complete: mark "Ready For Review."
243-244	O-1 and reverse	Large note: NOT FOR TAX-AIDE
245-246	P-1 and P-2	• Not for Tax-Aide (except for self assist). Added Tax-Aide policy to make arrangements with national office
		• Not for Tax-Aide
251-252	P-5 and reverse	Added to Recordkeeping paragraph: "NTTC recommends a minimum of seven

		years."
253-254	Q-2 and reverse	Not for Tax-Aide
255-256	Q-3 and Q-4	Not for Tax-Aide
257-258	Q-5 and reverse	Contingency plan marked "Not for Tax-Aide"
261-264	Q-9-12	4491-X: New index with new pages
267-268	Inside back cover and reverse	Contact Information for TaxSlayer via E-Mail: support@vita.taxslayerpro.com