

IMPLEMENTATION PLAN for 1040C

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Page 2 of 2

P.L. 110-343, Tax Extenders and Alternative Minimum Tax Relief Act of 2008 (Division C)

Action Number	Act Section	IRC Section	Description of Action	Date Type	Effective Date	Target Date	Actual Date
65.00174	206	871	Revise product to reflect that the provisions relating to the treatment of certain RIC dividends has expired.	TYBA	31-DEC- 2007	17-NOV-2010	

↑
2009

Total Action Items: 1

DESCRIPTION OF MAJOR CHANGES FOR FORM 1040-C

Question A and the accompanying checkboxes have been removed. This revision is necessary to reflect certain policy procedures that have been changed by a multifunctional task force.

Instructions have been added to Schedule D, line 4, and Schedule D, line 12, to refer to the special personal exemption rules for individuals providing housing to Midwestern displaced individuals added by PL 110-343, sec. 702.

The exemption amount and exemption phaseout minimum amount on Schedule D, line 4, and Schedule D, line 12, have been updated to reflect Revenue Procedure 2008-66, sec. 3.19.

The itemized deduction phaseout minimum amount on Schedule C, line 2, has been updated to reflect Revenue Procedure 2008-66, sec. 3.11.