What's New

This section summarizes important tax changes that took effect in 2017. Most of these changes are discussed in more detail throughout this publication.

Future developments. For the latest information about the tax law topics covered in this publication, such as legislation enacted after it was published, go to IRS.gov/Pub17.

CAUTION *At the time this publication went to print, Congress was considering legislation that would do the following.*

1. *Provide additional tax relief for those affected by Hurricane Harvey, Irma, or Maria, and tax relief for those affected by other 2017 disasters, such as the California wildfires.*
2. *Extend certain tax benefits that expired at the end of 2016 and that currently can't be claimed on your 2017 tax return, such as:*
   a. *The credit for nonbusiness energy property,*
   b. *Parts of the credit for residential energy property,*
   c. *The deduction for mortgage insurance premiums,*
   d. *7.5% of adjusted gross income threshold for deducting medical and dental expenses,*
   e. *The credit for alternative fuel vehicle refueling property, and*
   f. *The deduction for tuition and fees.*
3. *Change certain other tax provisions.*

To learn whether this legislation was enacted resulting in changes that affect your 2017 tax return, go to Recent Developments at IRS.gov/Pub17.

Casualty and theft losses. Disaster relief enacted for those impacted by Hurricane Harvey, Irma, or Maria includes a provision that modified the calculation of casualty and theft losses. See Pub. 976, Disaster Relief, for more information.

Earned income credit (EIC) and additional child tax credit (ACTC). Disaster relief enacted for those impacted by Hurricane Harvey, Irma, or Maria allows prior year earned income to be elected as 2017 earned income when figuring both the 2017 EIC and the 2017 ACTC. See Pub. 976 for more information.

Increased standard deduction. In addition to the annual increase due to inflation adjustments, your 2017 standard deduction is increased by any net disaster loss due to Hurricane Harvey, Irma, or Maria. To claim the increased standard deduction, you must file Form 1040. See Pub. 976 for more information.

Due date of return. File your tax return by April 17, 2018. The due date is April 17, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia. See chapter 1.

Secure access. To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to IRS.gov/SecureAccess.

Childless EIC. You may be able to qualify for the EIC under the rules for taxpayers without a qualifying child if you have a qualifying child for the EIC who is claimed as a qualifying child by another taxpayer. For more information, see chapter 36.

Access your online account. You must authenticate your identity. To securely log in to your federal tax account, go to IRS.gov/Account. View the amount you owe, review 18 months of payment history, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

Personal exemption amount increased for certain taxpayers. Your personal exemption is $4,050. But the amount is reduced if your adjusted gross income is more than:

- $156,900 if married filing separately,
- $261,500 if single,
- $287,650 if head of household, or
- $313,800 if married filing jointly or qualifying widow(er).

See chapter 3.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than:

- $156,900 if married filing separately,
- $261,500 if single,
- $287,650 if head of household, or
- $313,800 if married filing jointly or qualifying widow(er).

See chapter 29.

Standard mileage rates. The 2017 rate for business use of your vehicle is 53.5 cents a mile. The 2017 rate for use of your vehicle to get medical care or to move is 17 cents a mile. See Pub. 521, Moving Expenses.

Adoption credit. The adoption credit and the exclusion for employer-provided adoption benefits have both increased to $13,570 per eligible child in 2017. The amount begins to phase out if you have modified adjusted gross income (MAGI) in excess of $203,540 and is completely phased out if your MAGI is $243,540 or more.

Exemption amount for alternative minimum tax (AMT). The exemption amount for the AMT has increased to $54,300 ($84,500 if married filing jointly or qualifying widow(er); $42,250 if married filing separately).

Standard deduction. For 2017, the standard deduction has increased to $6,350 if single; $12,700 if married filing jointly or qualifying widow(er); $6,350 if married filing separate returns; and $9,350 if head of household.

Mailing your return. If you live in Connecticut, the District of Columbia, Maryland, Pennsylvania, Rhode Island, or West Virginia and you are mailing in your return, you will need to mail it to a different address this year. See Where To File near the end of this publication.

Employer identification number (EIN) needed to claim the American opportunity credit. To claim the American opportunity credit, you need to have the EIN of the institution to which your qualified expenses were paid. See chapter 35.

Reminders

Listed below are important reminders and other items that may help you file your 2017 tax return. Many of these items are explained in more detail later in this publication.

Enter your social security number (SSN). Enter your SSN in the space provided on your tax form. If you filed a joint return for 2016 and are filing a joint return for 2017 with the same spouse, enter your names and SSNs in the same order as on your 2016 return. See chapter 1.

Secure your tax records from identity theft. Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund. For more information about identity theft and how to reduce your risk from it, see chapter 1.

Taxpayer identification numbers. You must provide the taxpayer identification number for each person for whom you claim certain tax benefits. This applies even if the person was born in 2017. Generally, this number is the person's SSN. See chapter 1.

Foreign-source income. If you are a U.S. citizen with income from sources outside the United States (foreign income), you must report all such income on your tax return unless it is exempt by law or a tax treaty. This is true whether you live inside or outside the United States and whether or not you receive a Form W-2 or Form 1099 from the foreign payer. This applies to earned income (such as wages and tips) as well as unearned income (such as interest, dividends, capital gains, pensions, rents, and royalties).

If you live outside the United States, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Foreign financial assets. If you had foreign financial assets in 2017, you may have to file Form 8938 with your return. Check Form