
What's New

For information about any additional changes to the 2016 tax law or any other developments affecting Form 1040 or its instructions, go to IRS.gov/form1040.

Due date of return. File Form 1040 by April 18, 2017. The due date is April 18, 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.

Service at local IRS offices by appointment. Many issues can be resolved conveniently on IRS.gov with no waiting. However, if you need help from an IRS Taxpayer Assistance Center (TAC) you need to call to schedule an appointment. Go to IRS.gov/taclocator to find the location and telephone number of your local TAC.

Delayed refunds for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits. Although the IRS will begin releasing refunds for returns that claim these credits on February 15, because of the time it generally takes banking or financial systems to process deposits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit).

If you filed your return before February 15, you can check *Where's My Refund* on IRS.gov (IRS.gov/refunds) a few days after February 15 for your projected deposit date. *Where's My Refund* and the IRS2Go phone app remain the best ways to check the status of any refund.

Delivery services. Eight delivery services have been added to the list of designated private delivery services. For the complete list see *Private Delivery Services*.

Cash payment option. There is a new option for taxpayers who want to pay their taxes in cash. For details, see *Pay by Cash* under *Amount You Owe* in the instructions for line 78.

Educator expenses. You may be able to deduct certain expenses for professional development courses you have taken related to the curriculum you teach or to the students you teach. See the instructions for line 23.

Olympic and Paralympic medals and USOC prize money. If you receive Olympic and Paralympic medals and United States Olympic Committee prize money, the value of the medals and the amount of the prize money may be non-taxable. See the instructions for line 21 for more information.

Child tax credit and additional child tax credit may be disallowed. If you take the child tax credit or the additional child tax credit even though you aren't eligible, you may not be able to take these credits for up to 10 years. For more information, see the Instructions for Schedule 8812.

American opportunity credit may be disallowed. If you take the American opportunity credit even though you aren't eligible, you may not be able to take this credit for up to 10 years. For more information, see the Instructions for Form 8863.

Health coverage tax credit (HCTC). The HCTC is a tax credit that pays a percentage of health insurance premiums for certain eligible taxpayers and their qualifying family members. The HCTC is a separate tax credit with different eligibility rules than the premium tax credit. You may have received monthly advance payments of the HCTC beginning in July 2016. For information on how to report these payments or on the HCTC generally, see the Instructions for Form 8885.

Get Transcript Online. The Get Transcript Online tool on IRS.gov is available again to get a copy of your tax transcripts and similar documents. To guard against fraud, you will now need to go through a two-step authentication process in order to use the online tool. For more information, go to IRS.gov/transcript.

Electronic Filing PIN. Electronic Filing PIN, an IRS-generated PIN used to verify your signature on your self-prepared, electronic tax return, is no longer available. To validate your signature, you must use your prior-year adjusted gross income or prior-year self-select PIN. See *Electronic Return Signatures*, later.

Individual taxpayer identification number (ITIN) renewal. If you were assigned an ITIN before January 1, 2013, or if you have an ITIN that you haven't included on a tax return in the last three consecutive years, you may need to renew it. For more information, see the Instructions for Form W-7.

Personal exemption amount increased for certain taxpayers. Your personal exemption is increased to \$4,050. But the amount is reduced if your adjusted gross income is more than \$155,650 if married filing separately; \$259,400 if single; \$285,350 if head of household; or \$311,300 if married filing jointly or qualifying widow(er). See the instructions for line 42.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$155,650 if married filing separately; \$259,400 if single; \$285,350 if head of household; or \$311,300 if married filing jointly or qualifying widow(er).

Standard deduction for head of household filing status. For 2016, the standard deduction for head of household filing status has increased to \$9,300. The other standard deduction amounts are unchanged.

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.