

26 CFR 601.602: Tax forms and instructions.

(Also Part I, §§ 1, 23, 24, 25A, 32, 36B, 42, 45R, 55, 59, 62, 63, 125, 132(f), 135, 137, 146, 147, 148, 152, 179, 199A, 213, 220, 221, 448, 461, 512, 513, 642, 831, 877, 877A, 911, 1274A, 2010, 2032A, 2503, 2523, 4161, 4261, 6033, 6039F, 6323, 6334, 6601, 6651, 6652, 6695, 6698, 6699, 6721, 6722, 7345, 7430, 7702B, 9831; 1.148-5.)

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Table of Contents

SECTION 1. PURPOSE

SECTION 2. CHANGES

SECTION 3. 2019 ADJUSTED ITEMS

	<u>Code Section</u>
.01 Tax Rate Tables	1(j)(2) (A)-(D)
.02 Unearned Income of Minor Children Taxed as if Parent's Income ("Kiddie Tax")	1(g)
.03 Maximum Capital Gains Rate	1(h)
.04 Adoption Credit	23
.05 Child Tax Credit	24
.06 Lifetime Learning Credit	25A
.07 Earned Income Credit	32
.08 Refundable Credit for Coverage Under a Qualified Health Plan	36B(f)(2)(B)
.09 Rehabilitation Expenditures Treated as Separate New Building	42(e)

.10 Low-Income Housing Credit	42(h)
.11 Employee Health Insurance Expense of Small Employers	45R
.12 Exemption Amounts for Alternative Minimum Tax	55
.13 Alternative Minimum Tax Exemption for a Child Subject to the "Kiddie Tax"	59(j)
.14 Certain Expenses of Elementary and Secondary School Teachers	62(a)(2)(D)
.15 Transportation Mainline Pipeline Construction Industry Optional Expense Substantiation Rules for Payments to Employees Under Accountable Plans	62(c)
.16 Standard Deduction	63
.17 Cafeteria Plans	125
.18 Qualified Transportation Fringe Benefit	132(f)
.19 Income from United States Savings Bonds for Taxpayers Who Pay Qualified Higher Education Expenses	135
.20 Adoption Assistance Programs	137
.21 Private Activity Bonds Volume Cap	146(d)
.22 Loan Limits on Agricultural Bonds	147(c)(2)
.23 General Arbitrage Rebate Rules	148(f)
.24 Safe Harbor Rules for Broker Commissions on Guaranteed Investment Contracts or Investments Purchased for a Yield Restricted Defeasance Escrow	148
.25 Gross Income Limitation for a Qualifying Relative	152(d)(1)(B)
.26 Election to Expense Certain Depreciable Assets	179
.27 Qualified Business Income	199A
.28 Eligible Long-Term Care Premiums	213(d)(10)
.29 Medical Savings Accounts	220

standard deduction amount is increased to \$1,650 if the individual is also unmarried and not a surviving spouse.

.17 Cafeteria Plans. For taxable years beginning in 2019, the dollar limitation under § 125(i) on voluntary employee salary reductions for contributions to health flexible spending arrangements is \$2,700.

.18 Qualified Transportation Fringe Benefit. For taxable years beginning in 2019, the monthly limitation under § 132(f)(2)(A) regarding the aggregate fringe benefit exclusion amount for transportation in a commuter highway vehicle and any transit pass is \$265. The monthly limitation under § 132(f)(2)(B) regarding the fringe benefit exclusion amount for qualified parking is \$265.

.19 Income from United States Savings Bonds for Taxpayers Who Pay Qualified Higher Education Expenses. For taxable years beginning in 2019, the exclusion under § 135, regarding income from United States savings bonds for taxpayers who pay qualified higher education expenses, begins to phase out for modified adjusted gross income above \$121,600 for joint returns and \$81,100 for all other returns. The exclusion is completely phased out for modified adjusted gross income of \$151,600 or more for joint returns and \$96,100 or more for all other returns.

.20 Adoption Assistance Programs. For taxable years beginning in 2019, under § 137(a)(2), the amount that can be excluded from an employee's gross income for the adoption of a child with special needs is \$14,080. For taxable years beginning in 2019, under § 137(b)(1) the maximum amount that can be excluded from an employee's gross income for the amounts paid or expenses incurred by an employer for qualified adoption expenses furnished pursuant to an adoption assistance program for other adoptions by