



Addendum: Annual Federal Tax Refresher (AFTR)

Revision [1]

The medical standard mileage rate is 16¢ per mile not 17¢.

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Lodging and transportation

A taxpayer who incurs lodging (not meal) expenses to obtain medical care while away from home can deduct up to \$50 per night per person. Lodging for an individual (such as a parent) traveling with the taxpayer receiving medical care is deductible up to \$100 (\$50 x 2 people) per night.

Deduct either actual medical transportation expenses or use the medical standard mileage rate of 16¢ per mile.

Date of revision: 6-17-2021

Revision [2]

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EIC earned income and AGI thresholds

To be eligible for EIC, the taxpayer must have earned income and AGI that are less than the following amounts:

- \$15,980 (\$21,920 if MFJ) if the taxpayer has no qualifying child

Date of revision: 8-02-2021



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Revision [3]

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CTC phase out amounts

The dependent care credit begins to phase out when a taxpayer's AGI exceeds \$125,000 and is fully phased out for AGI over \$438,000.

Date of revision: 8-06-2021