UPDATES TO THE 2026 FEDERAL TAX WORKBOOK

The most current update list can be found at uofi.tax/download. Any changes since the previous update appear in a box below with a thick black border.

Date Posted: 9/29/26 **Chapter 8:** IRS Update **Page:** 326

Change: In the last sub-bullet, the sentence should read, "Net operating loss carryforwards or credit carryforwards."

Date Posted: 9/28/26 **Chapter 9:** Small Business Issues **Page:** 375

Change: In Example 3, the second sentence in the paragraph following the bullets should read, "He completes and files the following Form 8952 and requests the beginning date to be January 1, 2027."

Date Posted: 9/28/26 **Chapter 9:** Small Business Issues **Page:** 376

Change: In box 17 of Form 8952, it should read, "January 1, 2027."

Date Posted: 11/5/26 **Chapter 8: IRS Update** **Page:** 342

Change: In the first paragraph under the heading "Trust Fund Recovery Penalties," remove the last sentence, which states "Because the penalty equals the entire amount of the unpaid trust fund taxes, it effectively allows the IRS to collect those taxes a second time from responsible individuals."