This user bulletin describes changes made to this release of Planner CS.

**CHANGES**

**2016 federal tax brackets, standard deduction, and phase-out amounts**
This release of Planner CS includes annual cost-of-living increases for federal statutory amounts for tax year 2016, including the 2016 tax rate brackets, standard deduction and personal exemption amounts, and various phase-out levels.

**Form 2210 underpayment penalty**
The federal module has been updated to include the three-percent interest rate recently announced by the IRS for tax underpayments for the fourth quarter of 2015.

**State updates**
The following state modules have been updated with the most recent information available at the time of this release: California, Idaho, Indiana, Rhode Island, and Wisconsin.