

January 12, 2020

Justina
TUSHAK
ACCOUNTING AND TAX SERVICE

Justina Tushak CPA, EA
Enrolled to practice before the
Internal Revenue Service

Dear Tax Client:

Thank you for choosing Justina Tushak CPA, EA & Company to prepare your income tax return. The enclosed information has been prepared to assist you in gathering information for your 2019 income tax return, hopefully making the process as simple as possible for you. Please review the enclosed checklist and feel free to contact us if you have any questions. Plan to drop off your information as soon as possible.

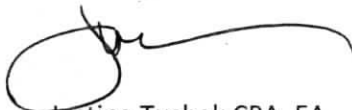
NEW TAX ISSUES- Many people have started using Cryptocurrency / Bitcoin. The IRS has issued regulations regarding the reporting of these transactions. Please include all documents regarding this with your other tax information. New in 2020 is a revised Form W-4. The worksheets and format are very different from the "old" W-4 to calculate your federal tax withholding. We expect that there will be many questions and planning concerns during the 2020 tax season. As such, we are planning to conduct most of our client's 2020 tax planning after the tax season. Contact us after the tax season to set up a separate appointment.

AFFORDABLE CARE ACT- For 2019, the Affordable Care Act (Obamacare) penalties for noncompliance were eliminated. If you received health insurance through the Marketplace, we must have the Form 1095-A in order to complete your tax return.

IDENTITY THEFT CONCERNS – Our industry has seen an increase in attempts to steal client identities. Unfortunately, staying current in this area will be a continual effort in partnership with our clients, the IRS and state and local taxing agencies. We continue to increase cybersecurity on our computers and our network.

Once you have received all supporting documents, including all W-2's and 1099 statements, please drop off your information. You *will* be contacted during the return preparation process to answer questions & go over the return. We are continuing to implement best practice procedures to ensure you are receiving all the deductions & credits you are eligible for. Clients can drop off their tax information Monday through Thursday between 8:30am to 7:00pm, Friday between 8:30am to 5:00pm & Saturday between 9:00am to 2:00pm. If you have any questions or need additional information, feel free to contact our office at (814)456-1040.

Sincerely,



Justina Tushak CPA, EA