January 10, 2018

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 2017 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

NEW TAX ISSUES- As you probably know, Congress and President Trump, passed and signed into law the Tax Cuts and Jobs Act on December 22, 2017. This new tax law has the most changes to the U.S. tax code in decades. It will take the IRS and tax professionals some time to interpret the legislation. We expect that there will be many questions and planning concerns during the 2018 tax season. As such, we are planning to conduct most of our client's 2018 tax planning *after* the tax season. This will give the IRS some time to review and comment on the new law, as well as, give us some time to read, research and strategize with the new tax code. If you are interested in understanding how the new tax code affects you, we will contact you after the tax season to set up a separate appointment.

AFFORDABLE CARE ACT- This year the Affordable Care Act (Obamacare) penalties for noncompliance may be severe again this year. This is a complex issue with many difficult calculations. Please be sure to include any healthcare verification forms you have received with your tax information.

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 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 3:00pm. If you have any questions or need additional information, feel free to contact our office at (814)456-1040.

Sincerely,

Justina Tushak CPA, EA

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