

January 2018

Hello clients,

Happy New Year to you all! I hope that Santa was good to you. The year 2017 has flown by and we are ready to start on the tax season and look forward to seeing each of you for our annual time together.

Following is a list of items we need you to **bring with you** to your appointment or when you drop off tax info.

Last year we began enclosing a copy of the blue sheet questionnaire as a convenience to you. We have received feedback that you liked this procedure. So, we have enclosed it again this year. These forms are also available on our website at www.armstrongaccountant.com if you need copies. Please fill this out and return with your tax info when you come in.

1. We will be **required** to have a copy of **EACH** of your **driver licenses** at the time you bring your documents in to us. This info will NOT show up on your actual tax return, but it will be required as a data entry in our software. If you or your spouse do not have a driver license, a State ID will work. **We need this even if you brought it to us last year.**
2. We will also require that you bring a copy of the **social security card** and birth date for any **new** dependents that you have not had on previous year tax returns.
3. Due to many issues related to IRS compliance, we will again be **requiring** that **each** spouse **sign the final e-filing** Form 8879. In the event that both spouses are not available to sign, we have a **release waiver form** that can be signed authorizing someone to sign for them. A copy of that waiver is enclosed.
4. IRS will again be **requiring additional info** for those of you who take credits for **Child Tax Credit** (the extra \$1,000) as well as those who claim **education credits** for college and **Earned Income Credit**. The info requested will be to prove that the child is a qualifying child for tax purposes. For all of these credits, we will need to know if you have ever been disallowed or IRS has changed the credit in a prior year.
 - a. For the **Child Tax Credit** and **Earned Income Credit** we will be asking and require documentation of proof that the child qualifies. In the case of divorced/separated parents, if there is a Form 8332 (to waive dependency) signed by either party, we will need a copy. **We will need two (2) forms of proof** that the child lives with you. A list of allowable documents for proof of residency can be found online at our website or a list may be enclosed.
 - b. For the **education credits**, we will be requiring the 1098-T that is provided by the college. **You will also have to get a transcript of charges and payments from the college.**
5. Also a reminder to those that have **medical** expenses, you will need to provide us with amounts spent for doctor, prescriptions, insurance, etc. You now need more than 10% of your adjusted gross income to be able to deduct most medical expenses.
6. Those with business, farms, or rentals, remember to bring all the income and expenses as they apply to you. For rentals, we need to know **how many days each property was rented** in 2017, as well as how many personal days you used the property.

Also a reminder to those that have **W2s or 1099s to issue** - those forms are all due to IRS and the contractor/employees by January 31. So, we need that information early in January to be able to timely prepare those for you.

Lisa Armstrong and staff