



Personalized Tax Preparation for Over 25 Years

W.R. Strother III Tax & Financial Services

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Dear Client:

I hope that all is well and that you have enjoyed a prosperous year. I want to extend my gratitude and thanks to my returning clients. Your continued patronage has kept me coming back each year wanting to prepare your returns with the special care and attention that you deserve. For my new clients that come on board this 2019 tax season, WELCOME. ☺

I'm sure all of you are aware of the tax reform act that Congress has approved and is now in effect for the 2018 tax filing year. This reform called the Tax Cuts, and Jobs Act or TJCA has some significant changes that will affect all of you. These changes are too numerous for me to list and explain so please review these links <http://www.irs.gov/tax-reform> and <https://www.irsvideos.gov/Individual/education/TaxReformBasicsForIndividualsAndFamilies> to get further clarity. If you have any questions regarding any of the changes, please call my office.

Congress has some tax-extenders that ended in 2017 but are currently on a House Bill to be extended for 2018. Below, the following is a list of tax-extenders that are currently not deductible but may become extended through 2018's tax filing year when Congress gets back in session:

1. Nonbusiness energy property credit (Except for solar electric or solar)
2. Deductions for tuition and fees (Note: there are still (2) education credit deductions available)
3. Mortgage Insurance Premium
4. Qualified mortgage debt forgiveness

WRS Housekeeping notes for 2018 Tax Year:

1. **The 2018 TAX YEAR CLIENT CHECKLIST (Please download from the website: www.wrstax.com)**
I require my clients to download, complete, sign, date, and return the Client Checklist with your tax documents. FYI, if you are a returning client, you do not have to complete that part VI of the Tax Checklist provided there are no changes.
2. **NONCASH DONATION SLIPS**
All noncash donation slips need to be dated, have a brief description of the items donated, and the total value of the goods donated on each slip. Blank noncash donation slips will be returned to the client.
3. **SCHEDULE C and SCHEDULE E**
Clients may provide a summary of their income and expenses. There are helpful worksheets on the WRS Tax & Financial Services website that may assist you in categorizing your income & expenses (for these particular forms). Automobile worksheets are on the website as well for those who use a vehicle in business-related activities.
4. **FORM 2106**
Unreimbursed employee expenses are no longer deductible.

In closing, please visit my website at least once a month there are monthly tax newsletters and tax tips available. You may find helpful hints on a variety of tax issues. Also, under the worksheets tab, there are a variety of worksheets and tax organizers that may be helpful to you in preparing your taxes. FYI, some income tax data organizers may overlap each other; please choose the one that works best for you.

THANK YOU again for your continued support and patronage of WRS Tax & Financial Services.

Sincerely,

Warren R. Strother, III

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