Welcome to Tax Year 2017

It's time to talk about taxes!

In this package we have included our questionnaires to help you get organized. They seem to get longer every year as new laws are introduced, which means we have to ask more questions. This year we have new due diligence requirements that will affect everyone with dependents, including college students. These new requirements are part of an effort to fight fraud and tax preparers are on the front line. One major change: we will need more documentation, including college transcripts, to confirm college expenses.

To help us in the fight, please **DO NOT SEND ANY SENSITIVE INFORMATION** through an unencrypted email. This includes social security numbers, birthdates, full names, bank account numbers, etc. We have more on this, later in this letter.

The IRS is holding refunds for some tax credits until mid-February in an effect to help reduce fraud. In addition, several deadlines have been changed so the IRS gets documents (W-2s, 1099-MISC, etc) earlier and can match the documents to your returns. If you have a business and have not gotten our email about these new deadlines, please ask.

We had a very good year last year as we continue to grow. The downside is that we put a lot of returns on extension. We hired a new tax preparer last year and we are expanding again this year in an effort to get your returns done before the filing deadline. Our goal is to complete your return by the filing date if you get all of your documents to us by Friday, March 16. After that date, we can't guarantee we can complete your return by the filing date, which is April 17 this year.

To help expedite your returns, several staff members may enter data, email you with questions and/or call you. All returns will be finished and reviewed by a CPA or an Enrolled Agent. We know you may get confused by our workflow, so please check out our About Us tab for our bios and pictures.

To assist you with the preparation of your tax filings and compliance with tax and business regulations, we have attached several documents to this email/mailing. To reduce the number of PDFs that we are attaching, we have grouped some documents together.

Everyone should print out the following set of documents which are included in the **2017 1040 Essential Set**:

1040 Engagement Letter	Return the signed, dated letter to us with your tax documentation. Spouses must also sign.
7216 form	If you consent, return the signed and dated form to us with your tax documentation.
1040 Sheet	Return the completed, signed, dated form to us with your tax documentation.
Tax Interview Sheet	If you are not coming in for a tax interview meeting, please answer the questions and return the signed, dated form to us.

	If you are coming in for a tax interview meeting, we suggest answering the questions prior to the meeting to save time.

These supplemental forms only need to be printed and filled out if applicable to you: (**2017 1040 Supplemental Set**)

Business Interview Sheet	Schedules C (business) and E (rental) clients must return the signed, dated questionnaire to us with your tax documentation.
Extended Health Care Worksheet	If you **did not have health coverage** for your entire household the entire year, you must fill out this worksheet.
Foreign Interest Questions	Answer these questions if directed on the 1040 Sheet
Tax Credits Due Diligence	**NEW** If you have **dependents,** we will probably need to fill out this sheet in a tax interview with you. It is **required** for the Child Tax Credit, Education Credits, Earned Income Tax Credit, or Head of Household filing status.

These documents are for your information and do not need to be returned to us: (**Info Set**)

Privacy Policy	Keep the Privacy Statement **for your records**
Meet Our Staff	Nothing to print or sign! Just get acquainted with us. You can find this information under the About Us tab as well.

If you have questions about the paperwork or the source documents you should submit to JK Associates, LLC, please visit our web site, JKAssociatesTax.com, email your questions, or just call our office at 410-884-0317. All of these forms will be posted under the “Individuals” tab on our website, as well.

Getting tax documents to us

There are a number of ways you can get your tax documents to us. You can always make an appointment with us to discuss your forms and the questionnaires, or you can drop off documents at our office at **9520 Berger Rd, Ste 310, Columbia, MD 21046.**

You can also mail them to us (we prefer copies over originals), FAX documents, or email documents that DO NOT contain sensitive information. Sensitive information includes names, addresses, birthdates, account information, etc. **Please do not attach any documents with sensitive information to an unencrypted email that you send us.**

However, we have a more secure way to send your documents.

Our website, JKAssociatesTax.com, has a **secure client portal** tab (secure file exchange) that makes it easy to submit your scanned source documents. This is our preferred method because of its security but also because we also can return documents, such as your completed tax returns and signature pages, to you securely. Please contact us if you have questions.

Protecting your privacy and identity is extremely important to us. If we email you any documents that contain sensitive information, we will password protect the email. Please call our office if you have any questions or need help with our website or portal.

Questions? Please call us at 410-884-0317.

We are looking forward to seeing you soon.