



Marino and Associates, Inc.

January 2017

Dear New Client:

Welcome.

New for 2016 tax year:

- Health insurance is required and you should have received form 1095 (or SSA-1099). Bring this form to your tax appointment.
- Bring your drivers' license or state ID to your tax appointment.
- If you are claiming a dependent on your tax return, IRS wants you to show us documentation to that fact. So, bring with you to your tax appointment, some documents showing your name, your dependent's name, your address and the 2016 date. This could be a doctor bill, school record, etc.
- If you have college tuition paid, bring your paper copy of form 1098-T issued to you from your college or university. In addition, if the form 1098-T does not show the payments received for qualified tuition and related expenses (in Box 1), then we need your documentation of tuition paid, like canceled checks, receipts or account statement.
- The Protecting Americans from Tax Hikes Act of 2015 (PATH Act) adds more requirements for paid tax preparers. Form 8867 is now required for all tax returns with the Additional Child Tax Credit and the American Opportunity Credit. In the past, it was only for Earned Income Tax Credits. Yes, there is an additional tax preparation fee for this form.
- IRS and Oregon Department of Revenue warn that there could be a delay in receiving some refunds this year as they try to weed out the fraudulent tax returns.
- For preparing a partnership tax return, the new due date is March 15.

Please follow these steps:

- Complete the Tax Organizer and Engagement letter, first.
- Gather all your 2016 documents and information.
- When you have all your documents and information, call for an appointment. If you are missing one or two documents that you know come in late, like K-1's or stockbroker statements, you can still schedule an early appointment. We will add the missing documents when you drop them off at our office.

*Income Tax Preparation Services
fast and painless*



It is important to complete your tax appointment early rather than later. We are planning on a very busy tax-filing season.

If you want to avoid the rush, we can file for an extension for you. As long as you do not owe any taxes, an extension gives you until October 15, 2017 to file your individual tax return. Actually, if you have a refund due, you have three years, until April 15, 2020 to claim it. There are no penalties for filing late when you have a refund.

For our clients who cannot manage my stairs, you can call our office for help in avoiding our stairs.

I have enclosed a copy of my “2016 Tax Organizer and Deduction Finder”. I hope you find this a valuable tool. Please bring this completed organizer and the enclosed “Engagement Letter”, signed by you and your spouse (if applicable) to your appointment.

When completing the “2016 Tax Organizer and Deduction Finder”, read the whole line. Some lines have more than one item. If anything in the statement pertains to you, check the box. If you are not sure, put a “?” in the box and your tax preparer will better explain it to you.

Make sure to bring your copy of your last 3 years of filed tax returns (paper copies, only).

Please feel free to call me at 503-239-4716, with any questions or concerns. I look forward to seeing you.

Sincerely,

Dale Marino EA LTC