BAUDE & ROLFE, P.C.
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Ronald J. Baude, CPA **Brian D. Rolfe, CPA / PFS**

January 28, 2019

Dear Valued Client,

Enclosed with this letter, please find a checklist of required documents that you should use as a reference when gathering your 2018 tax information. Please provide us with this completed worksheet along with the referenced documents when you bring in your tax information. If you would prefer, please call for an appointment. Please realize that there will be an additional fee for the appointment time. **Please note, that in accordance with firm policy and professional standards, we will not commence work on your tax return without a signed and dated Engagement Letter. This letter can be found at our website www.bauderolfecpas.com.**

The **"Tax Cuts and Jobs Act" (TCJA)** represents the most substantial tax reform legislation since 1986, and the vast majority of its provisions are **first effective in 2018.** It is no overstatement to say that this mammoth tax bill is having a significant impact on virtually every taxpayer. Even though the IRS continues releasing a steady stream of guidance on many of TCJA's more important provisions, other uncertainties continue.

Consequently, the 2018 tax preparation year is an unprecedented challenge. **The sweeping tax package drastically changes the way federal and state taxes are calculated. From brand new provisions to significantly revised forms (of which most are not in Final yet) extra time and resources will be needed to ensure we properly prepare your 2018 tax return.**

In addition, **a larger than normal amount of tax returns will be required to be put on extension.** This is attributable to not only the additional time necessary to incorporate and report the required changes, but also the voluminous amount of uncertainties that still exist within the tax law itself as well as the yet to be finalized tax returns from the IRS and from software companies.

Tax materials received after March 15, 2019 will most likely require an extension. All eligible return(s) will be e-filed for no additional charge. **We will need Form 8879 signed and timely returned to our office to authorize the tax return(s) filing.** You will receive a paper copy of all tax return(s) filed electronically for your permanent records. **Any subsequent requests for additional tax return copies will be subject to an additional charge.**

During the year, our office receives numerous telephone calls, emails, faxes and other requests for tax advice, etc. which are not a part of the tax preparation services. We will be billing these services at our standard hourly rates.

Thank you for the continued opportunity to serve you. Please do not hesitate to contact us should you have any questions. We wish you a happy, healthy and prosperous 2019!

Yours truly,

Baude & Rolfe, P.C.
Certified Public Accountants

2018 Tax Return Information
Checklist

Client Name: ____

______ Please provide any changes to telephone numbers (home, work, cell); E-mail address, or Direct Deposit Info (bank name, routing number, account number, and either checking or savings account?);

______ Any changes in marital status or in dependents during 2018;

______ Form(s) W-2 for wages, salaries, tips and gambling income;

______ Form(s) 1099 for interest, dividends, pensions, real estate sale proceeds, sales of securities, IRA distributions, and other miscellaneous income. Be sure to include the cost basis for any stock sold;

______ Form(s) reporting Unemployment and Social Security Benefits;

______ Form(s) 1098 for interest paid on mortgages, education loans, tuition payments, etc.;

______ Real Estate and automobile taxes paid;

______ Summary of out-of-pocket medical expenses;

______ Charitable contributions (Noncash contributions need to have value);

______ Detail of any Child Care Expenses paid, including names and ID numbers;

______ Summary of net tuition paid per student and year of study of student;

______ Cost and type of energy efficiency improvements made to main home;

______ Schedule(s) K-1 for partnerships, estates, trusts, and S-corporations;

______ Closing statements (HUD Form) for the sale and/or purchase of real property;

______ Did you make or do you plan to make a Retirement Plan (IRA) or a Health Savings Account (HSA) contribution;

______ Any tax notices sent you by the IRS or other taxing authority;

______ Breakdown by date and amount of Federal and State estimated tax payments;

______ Did you and your dependents have health care coverage for the full-year;

______ Did you receive any of the following IRS documents: Form 1095-A (Health Insurance Marketplace Statement), 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage) If so, please attach;

______ Please indicate if you would like B & R Wealth Management, LLC to contact you to assist with any type of retirement or other financial planning.