

January 2018

Dear Clients,

It is once again time to prepare for tax season. In response to the newest legislation, updated tax laws, and to help you organize and increase the accuracy of your information we have new options regarding our **2017 Income Tax Questionnaire**. Beginning this year we have the questionnaire, engagement letter and worksheets available on our website, **www.atcpas.com**. These are fillable PDF's and we request that you complete the questionnaire, and if necessary, any worksheets, and include it with your tax information. If you do not have access to the website, or prefer paper copies be mailed to you, please return the enclosed postcard. Regardless of what option you choose we **require** the **engagement letter** to be signed for your 2017 tax preparation. The engagement letter is for our purposes only and is necessary to complete your file.

Please remember the following with regards to your 2017 tax information:

1. If you need to file an extension and you owe money, you must pay the amount owed (on or before April 17, 2018) or face penalties. **An extension of time to file is NOT an extension of time to pay.**
2. For privacy reasons and for your protection, our staff will **NOT** divulge any tax or personal information such as refund or payment amounts over the phone.
3. Payment is due upon completion of your returns. Payment for returns being delivered must be received prior to being shipped or emailed. We accept cash, checks and debit/credit card payments. **We cannot e-file your tax returns without payment.**
4. If your tax information is not received in our office by **April 1, 2018**, we do not guarantee the completion of your return by April 17, 2018. We will attempt to complete returns received after that date; however, an extension may be necessary.

Health Care Update

Under the ACA, you are required to have health coverage for yourself and all individuals reported on your tax return. You should be receiving form 1095-A, B or C depending on your employer or where you purchased your insurance. If you have insurance through your employer and did not receive form 1095-B or 1095-C your insurance policy information will be sufficient. If you purchased your insurance through the marketplace website you **MUST** have form 1095-A to complete your return.

College Tuition Credits and Child Tax Credits

Due to changes in the tax law in late December 2015, the IRS has **NEW** due diligence requirements for college tuition and for child tax credits. The additional information is noted on the questionnaire. Please review it carefully and provide the information requested in order to avoid delays.

Headquarters
875 S Main St
Plymouth
Michigan 48170
734.454.4100

Down River
7915 Allen Road
Allen Park
Michigan 48101
313.388.7180

Northern Michigan
P O Box 627
Grayling
Michigan 49738
989.348.4055

West Metro
35951 5 Mile Rd
Livonia
Michigan 48154
734.462.6161

Oakland County
2310 E 11 Mile Rd
Royal Oak
Michigan 48067
248.399.7331
248.544.6160

Eastside
23000 Gtr Mack Ave
Ste 500
St. Clair Shores
Michigan 48080
313.371.6600

Our Services

Our drop-off service is the most convenient way to have returns prepared. If you have had a change in circumstances or prefer an appointment with one of our tax professionals, we are happy to schedule a meeting. However, due to the complexities of the new tax laws, the Affordable Care Act and new due diligence requirements, we are unable to do sit down preparation appointments and ask that you plan to leave your tax information for the completion of your return.

Beginning early February our offices generally, will be open Monday through Friday from 8:30 AM to 6:00 PM. Please contact your specific office listed on the previous page to verify hours and details of extended operations.

We are looking forward to working with you to successfully complete your 2017 taxes and we recognize that the extensive changes in the tax code have made this a more burdensome endeavor. The changes in how your taxes are prepared and the additional reporting requirements are necessary and required by statute. We are working diligently to ensure you are fully aware of all the new requirements. If you have any questions please feel free to contact us at any time.

Best Wishes and Happy New Year.

Respectfully,



ATS Advisors,
A Certified Public Accounting Firm

**Remember... your referrals are the best advertising:
If you were pleased with our service, tell friend. If you were not, please tell us.**



www.atscpas.com

Your referral is our best advertising!

For each referral coupon that results in a NEW client, we will send you

\$25.00

It's simple and easy, and most of all, it's our way of saying "Thank you".

YOUR NAME: _____

New Client Referral: _____

Address: _____

City, State & Zip: _____

Phone : (____) _____

Comments: _____

- **Plymouth** **734.454.4100**
- **Down River** (Allen Park) **313.388.7180**
- **Northern Michigan** (Grayling) **989.348.4055**
- **West Metro** (Livonia) **734.462.6161**
- **Oakland County** (Royal Oak) **248.399.7331**
- **Eastside** (St Clair Shores) **313.371.6600**