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December 21, 2017

Dear Subscriber:

After months of intense negotiations, Congress has finally passed the **“Tax Cuts And Jobs Act Of 2017”** - the most significant tax reform legislation since 1986! This mammoth tax bill will have a significant impact on virtually every business and individual client. To help you and your clients gain an understanding of and insight into this major tax overhaul, Walter Nunnallee and I are preparing a **“Tax Cuts And Jobs Act Of 2017”** newsletter that you can copy on your letterhead and send to your clients. The letter will focus on the provisions we believe will have the greatest impact on your individual and business clients. **We are planning to complete this letter within the next two weeks.**

We are offering **1) A Shorter Version** (approximately 5 pages) which is designed for most clients who want a quick read; and **2) A Full-Length Version** (no more than 15 pages) designed: **i) For more sophisticated clients who want additional detail, ii) For circulation among members of your firm, and iii) To serve as back-up to help you respond to clients’ questions.** All letters will be sent via email in PDF format when available. The price for the letters is:

- 1) If you previously purchased our **2017 “New Tax Developments”** Letter, we will **automatically** send you a **complimentary copy** of the **Shorter Version** of the **“Tax Cuts And Jobs Act Of 2017”** letter.
- 2) If you previously purchased our **2017 “New Tax Developments”** Letter, you may purchase the **Full-Length Version** of the **“Tax Cuts And Jobs Act Of 2017”** letter at the **discounted price of \$75** (and you can also receive the letter via e-mail in WordPerfect format **with the purchase of a printed copy for an additional \$10**).
- 3) If you have not previously purchased our **2017 “New Tax Developments”** Letter, you may purchase both the **Full-Length Version** and the **Shorter Version** of the **“Tax Cuts And Jobs Act Of 2017”** letter for \$135 (and you can also receive the letter via e-mail in WordPerfect format **with the purchase of a PDF copy for an additional \$15**).

**Please Note!** If you **prefer the letter in Word format**, we have learned that most Word users are able to open the WordPerfect letters and save them as Word documents without creating any format issues.

**To order this letter, please fill out and return the enclosed order form.**

Sincerely,

*Don Farmer*

Don Farmer, CPA

DF:jg

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