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September 10, 2018

Dear Subscriber:

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 business and individual client. Even though the IRS continues releasing a steady stream of guidance on many of TCJA’s more important provisions, other uncertainties continue. Consequently, developing year-end tax planning strategies for 2018 is an unprecedented challenge.

To help you and your clients develop year-end planning strategies, Walter Nunnallee and I are preparing the following **Three Separate Newsletters** that you may send to your clients under your letterhead to make them aware of new, as well as tried and true, year-end planning strategies in light of the host of changes contained in TCJA:

- 1) 2018 Tax Cuts And Jobs Act (Emphasizing Latest Developments)** - This Letter **Highlights the Latest Developments of Key Provisions in the Tax Cuts And Jobs Act (TCJA)**, including: **Detailed Coverage Of the New Regulations under §199A**; Expanded Child Credit and New Family Credit; Suspension of **Miscellaneous Itemized Deductions** (Including **Unreimbursed Employee Business Expenses**); Restrictions on **Home Mortgage Interest Deduction**; Limitation on Itemized Deductions for State and Local Taxes; **Repeal of the Alimony Deduction**; Suspension of Moving Expense Deduction; Alternative Minimum Tax Relief for Individuals; Reduction in C Corporate Tax Rate; **Expansions of the 100% First-Year Depreciation Deduction** under §168(k) and the **§179 Deduction**; Simplification of Accounting Methods; New Limitation on the Business Interest Deduction; New Restrictions on §1031 Like-Kind Exchanges; **Repeal of Deduction** for Certain **Business-Related Entertainment Expenses**; Repeal of Certain Tax-Free Transportation Fringe Benefits; and More!
- 2) Year-End Tax Planning Letter For “Individuals” After TCJA** - This Letter Highlights the Latest Year-End Planning Strategies for **“Individuals”** in Light of the Changes under TCJA, along with Time-Tested Strategies that Survive TCJA.
- 3) Year-End Tax Planning Letter For “Corporations and Other Businesses” After TCJA** - This Letter Highlights the Latest Year-End Planning Strategies for **“Businesses”** in Light of the Changes under TCJA, along with Time-Tested Strategies that Survive TCJA.

All three letters **will be available by October 31, 2018** (unless we decide a short delay is warranted due to imminent IRS guidance on significant TCJA provisions). An order for each planning letter will give you: **1) A Shorter Version** (no more than 6 pages) which is designed primarily for clients; and **2) A Full-Length Version** (no more than 15 pages) that may be used: **a)** For more sophisticated clients who want more detail, **b)** To circulate among firm members, or **c)** To serve as back-up to help you respond in more detail to clients’ questions. All letters will be sent via email when available.

The price of each planning letter is \$105. If you purchase a letter, you can also receive the letter via e-mail in WordPerfect format for an additional \$15 per letter. **You can purchase all three letters for \$285 (saving you \$30) and, if you purchase all three letters, you may receive all three letters in WordPerfect format for an additional \$30 (saving you an additional \$15).** If you are interested in ordering these letters, please fill out and return the attached order form.

Sincerely,
Don Farmer
Don Farmer, CPA

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Order Form

Please mark (✓) the following item(s) you wish to order:

_____	All Three Tax Planning Letters (saves \$30.00)	\$285.00
_____	An e-mail in WordPerfect format for all three Tax Planning Letters (saves \$15.00)	30.00 *
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_____	2018 "Corporate/Business Tax Planning After TCJA" Letter only	105.00
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* **You must order and pay for the letter in order to receive the letter in WordPerfect format via e-mail.**

NOTE: The e-mail copy is to make it easier for you to adapt the letter to your needs. **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.**

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