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Over *20 years*

experience working with individuals  
and businesses to preserve wealth  
through tax and estate tax planning.



# *Tax Time...*

## **Estimated Tax Payment Reminder**

For those individuals who remit quarterly estimated tax payments, the 4th quarter estimated tax payment deadline is January 17, 2012. If we may assist you with the filing of your vouchers, please do not hesitate to call.

## **Expected Changes in 2012**

- Section 179 deduction to fall from 500K to 139K.
- New Form 1099K for payments received through a third party merchant services account.
- Bonus depreciation reduced from 100% to 50%.
- Substantiation letter required to be "in hand" before deducting charitable donations.
- Increased requirements for filing Forms 1099.
- Medicines will require a physicians prescription in order to be deductible, even if an over the counter medicine.

With these requirements and more you should expect additional inquiries for information necessary for us to assist you during 2012 and beyond.

We are looking forward to our fifth year of offering tax and consulting services. Thank you for giving us the opportunity to serve you.