

**RUGH & LOGAN, LLC**  
Certified Public Accountants

June 1, 2016

Dear Valued Client:

Thank you for another successful tax season; we hope this letter finds you doing well and that you are having a prosperous year and a great start to your summer. We are writing to inform you of some changes we have to make to our Firm accounting/bookkeeping processes as a result of changes the Internal Revenue Service has made to certain due dates beginning with the upcoming 2017 filing year.

**The IRS has announced that beginning with the 2017 tax filing year, all Forms 1099 (contractor and IRS copies) will now be due no later than January 31<sup>st</sup> of each year and we no longer have until March 31<sup>st</sup> to electronically submit the forms. In addition, the IRS has also moved up the tax return filing deadlines for Form 1065 to March 15<sup>th</sup> of each year with all other business tax returns.**

Therefore, due to the large number of 1099's and tax returns we file each year between January and April, we now require that all clients who have accounting data entry and bookkeeping needs submit their accounting data on a quarterly basis beginning July 1<sup>st</sup> 2016, and then again in November and December of each year. Please note that we will not bill you for the periodic accounting until the tax returns are completed in tax season as usual. If we do not receive your data prior to year end, we will file an extension for all related tax returns which may subject you to penalties and interest.

In addition, clients that perform their own bookkeeping and accounting data entry, but need us to prepare the 1099's and/or W2's will need to submit their QuickBooks files no later than January 15<sup>th</sup> of each year in order to accommodate the new IRS filing deadline. We also require that all bank and credit card accounts be entered and reconciled through December 31<sup>st</sup> of each year before we can file the required 1099's, W2's or other year-end information and payroll reports.

We would also like to remind you of our tax season deadlines for remitting tax information in order to file your returns by the IRS dues dates, otherwise an extension of time to file may be required:

***Business Income Tax Returns (3/15) Final Due Date to remit data is February 20<sup>th</sup> of each year;***

***Individual Income Tax Returns (4/15) Final Due Date to remit data is March 10<sup>th</sup> of each year;***

***Non-Profit Tax Returns (5/15) Form 990 tax returns will be extended for the 5/15 due date each year due to the limited time available after tax season;***

***Extended Tax Returns Final date to remit data is 45 days prior to final IRS deadline;***

Please note that if your tax return has to be extended as a result of receiving the information after the remittance date or due to other circumstances, we are usually unable to begin tax return preparation again until early June of each year due to other deadlines and projects that were put on hold during tax season.

We want to thank you for your continued confidence in our Firm and appreciate your understanding as a result of the IRS due date changes. Our goal at Rugh & Logan, LLC is to provide our clients with the best possible service in a timely manner and feel these changes will allow us to continue to meet that goal. If you have any questions please do not hesitate to contact us at any time.

Sincerely,

*Rugh & Logan, LLC*