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Hello, all!

The favorable tax provisions that were in place for the Tax Year 2021 are no longer with us. Most have reverted to the pre-2021 rules, and that is not good for the normal taxpayer. Here's what we need to be aware of:

- **Please provide a copy of your driver's license, both filer and spouse, if married;**
- The \$300 or \$600 deduction for charitable contributions is no longer available. You must be able to itemize in order to claim charitable contributions.
- The Child Tax Credit has reverted to \$2,000 per child under age 17.
- The Dependent Care Credit has been reduced to \$3000 for one child and \$6,000 for two or more children.
- For the Earned Income Credit, the age limits have gone back to at least 25 and under age 65. This is for those taxpayers without dependent children.
- The Premium Tax Credit percentages have remained the same as in 2021.
- Again, business meals are 100% deductible if they are for business purposes and are purchased from a restaurant. This is for 2021 and 2022 only.

The first day we can electronically file tax returns has not yet been announced but tentatively has been scheduled for January 23, 2023. I have listed some of the important tax dates below:

January 17	4 th quarter estimates due for 2022
February 1	Businesses must furnish W-2's and 1099's to the recipient and to the IRS
March 1	Farm returns must be filed and paid
March 15	S-Corps and Partnership returns for 2022 are due or file an extension
April 18	Individual and C-Corporation returns are due or file an extension; 1 st quarter estimates due for 2023
May 15	Personal property tax returns and not-for-profit returns must be filed
June 15	2 nd quarter estimates for 2023 are due
September 15	Corporate and partnership returns filed if extended must be filed; 3 rd quarter estimates for 2023 are due
October 16	2022 Individual returns due if extended.

I cannot stress how important it is to file 1099's if you pay someone in the course of your trade or business who is not incorporated over \$600. Information needed is name, address, federal ID number or SSN, and amount paid. I can file these for you. Just get me the information needed so they can be filed by January 31st.

You will find the basic organizer enclosed with this letter. My specialty organizers (Business, W-2 and 1099, Farm, Rental, and Daycare) are available by request or through my website. I encourage you to use these organizers for your benefit. Also, I can print an organizer which includes the information from 2021 as a reference.

I also urge you to look at my website at www.jillcrim.com for more information. Please call Jane at (765) 544-2373 to schedule your appointment. Call early to get the time you prefer. Matt will again be taking care of most of the dropped-off returns. Tax returns dropped off without an appointment after April 1st will be subject to having an extension filed. Last year, we were overwhelmed by the amount of drop-offs. Therefore, we are accepting no new clients except for special circumstances. If you have questions or need help, please do not hesitate to contact me. We are praying for another **normal** tax season this year. God bless you all!

Jill A. Crim

Driving Directions:

From Shelbyville and points west: Take SR 44 east towards Rushville. Turn left on Road 775 E which is the first road that is completely out of Rays Crossing. There is a “Crim & Sons” sign there. You will come to a stop sign. Turn right, then turn immediately back left, and my office is the first house on the left.

From Indianapolis: Take I-74 east towards Shelbyville. Take Exit 116 which is the SR 44 or Rushville exit. Take SR 44 east towards Rushville. Turn left on Road 775 E which is the first road that is completely out of Rays Crossing. There is a “Crim & Sons” sign there. You will come to a stop sign. Turn right, then turn immediately back left, and my office is the first house on the left.

From Rushville and points east: Take SR 44 west towards Shelbyville. Turn right on Road 775 E which is the second road west of Manilla. There is a “Crim & Sons” sign there. You will come to a stop sign. Turn right, then turn immediately back left, and my office is the first house on the left.

From Morristown, Greenfield and points north: Take US 52 to Gwynneville. Turn south on Road 700 E which is on the west edge of Gwynneville. Go south until you reach the T-road which is Road 500 N. Turn east or left and go to the crossroads. This is Road 775 E. Turn right and drive 1¼ miles to my office which is the last house on the right before the last stop sign.

Please park facing the office, and then you should be able to back around to pull out onto the road when you leave.



Privacy Notice

As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information, except as instructed by you to do so. Access is restricted to those professionals who need to know such information to provide services to you. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your non-public personal information.