



TaxSlayer PRO

Support Connection

A “More Normal” Tax Season Approaches

Most years, tax professionals have a good idea on what to anticipate in the coming tax season. Normally, change in the tax preparation industry is incremental. Although each year brings some new innovation in the software or an ancillary product, wholesale change in this industry is not common. The tax code annually undergoes some change with the expiration (or late extension) of some tax provisions, but typically change to the tax code is not dramatic.

This time last year, most tax professionals were anxiously awaiting a tax season that they anticipated would be less familiar. We can probably agree that we were not disappointed. Tax Cuts and Jobs Act, a government shutdown that included the IRS staff, (and the advent of wide use of pre-acknowledgement bank loans,) created a challenge for everyone. Basically, this past tax season was not a typical or normal year.

This year, TaxSlayer Pro expects the coming tax season to “return to normal.” Desktop and ProWeb users will see a fresher look to the tax program. There have been changes to the fonts, some links and icons have been relocated, and the front page of the program has a new look. However, the familiar utility items in the program such as the menus and ability to navigate from the 1040 menu will remain in the same location.

There have been some new changes made on the 2019 tax return (see page 2). Although these changes are not as dramatic as last tax season, some of the changes include the elimination of the Shared Responsibility Payment (which became effective in 2019) and the changes to alimony paid and received, most of the provisions of TCJA were implemented in 2018. Thus, everyone should have fewer surprises this tax season.

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Special points of interest

- Identity Theft Statistics
- Upcoming Important Dates
- Pre-Season Tax Office Checklists

Windows 7

Microsoft will end support for Windows 7 on January 14, 2020. After that date no further security updates will be released and using Windows 7 as an operating system is not recommended.

The 2019 tax program is not designed to run on equipment using Windows 7.

Now is the time to get any equipment needs addressed before tax season starts.

Changes for the 2019 Tax Return

Form 1040-SR U.S. Tax Return for Seniors – New for 2019, taxpayers aged 65 and over will have the option to file on the new Form 1040-SR. The new form follows the standard Form 1040 format but has a larger font size making it easier to read.

Redesigned Form 1040 Schedules – For 2019 returns, the six (6) Form 1040 supplemental schedules have been redesigned and condensed into three (3) schedules.

Standard Deduction – The standard deduction has increased slightly for all filing statuses. For 2019, the standard deduction amount will be \$12,200 for Single and Married Filing Separately, \$18,350 for Head of Household and \$24,400 for Married Filing Joint and Qualifying Widow(er). The additional standard deduction amount for taxpayers who are age 65 or older and/or blind is \$1,650 for Single and Head of Household and \$1,300 for Married Filing Joint, Married Filing Separate and Qualifying Widow(er).

The standard deduction for a dependent being claimed on another taxpayer's return but also filing their own tax return is \$1,100 or \$350 plus the dependent's earned income, not to exceed the standard deduction amount for their filing status.

Increased Schedule A Medical Expense Threshold – The threshold for medical expenses reverts to **10% of AGI** for 2019 tax returns. The threshold was temporarily 7.5% of AGI for 2017 and 2018 tax returns, but increases to 10% of AGI going forward for all taxpayers (including taxpayers age 65 and older).

Health Care: Individual Responsibility Payment – The penalty for not having health insurance no longer applies for 2019 federal tax returns. The question regarding health insurance coverage has been eliminated from the 2019 tax program and Form 8965 will no longer be necessary. However, the District of Columbia, Massachusetts and New Jersey have state health insurance mandates and penalties in effect for 2019. There has been no change to Form 8962—Premium Tax Credit and the question regarding purchasing marketplace insurance remains in the 2019 tax program.

New Qualified Business Income Deduction Forms 8995 and 8995-A – Taxpayers with Qualified Business Income, Qualified Real Estate Investment Trust dividends or qualified income from a Publicly Traded Partnership will use Form 8995 or 8995-A to figure the amount of their QBI deduction. For 2019 returns, the income thresholds for the QBI deduction increase to \$321,400 for MFJ taxpayers, \$160,724 for MFS taxpayers and \$160,700 for all other filing statuses. Taxpayers claiming the QBI deduction with income above the income thresholds (or with income from a 1099-PATR) will use Form 8995-A to claim the deduction.

Alimony Deduction Eliminated – For divorce decrees signed or modified after 12/31/2018 that require alimony payments, the payer cannot take a deduction for payments made. In addition, the recipient is not required to claim payments received as income on their return.

Qualified Opportunity Fund (QOF) Investment – Taxpayers that disposed of any investment in a QOF during the 2019 tax year will need to check a new box on Schedule D when reporting any deferred gain and attach Form 8949. New adjustment codes have been added to Form 8949 for reporting any current year capital gain being deferred on an eligible investment in a QOF (Code 'Z') or to report any previously deferred gain in a QOF (Code 'Y').

Increased 401(k) Contribution Limits – For 2019, 401(k) contribution limits increased to \$19,000 with a \$6,000 catch-up amount for taxpayers over age 50.

Changes for the 2019 Tax Return

(Continued from page 2)

Increased IRA Contribution Limits – For 2019, IRA contributions limits increased to \$6,000 with a \$1,000 catch-up amount for taxpayers over age 50.

Increased AMT Exemptions – AMT exemptions have increased for 2019 making fewer taxpayers subject to the tax. For 2019, the AMT exemption amount will be \$71,700 for Single taxpayers, \$111,700 for Married Filing Joint taxpayers, \$55,850 for Married Filing Separate taxpayers, and \$25,000 for Estates & Trusts.

Increased HSA Contribution Limits – For 2019, HSA contribution limits have increased to \$3,500 for taxpayers with self-coverage and \$7,000 for taxpayers with family coverage.

Warning Signs of Client Data Theft

In the last Support Connection newsletter, we covered the increased effort the IRS has put into partnering with taxpayers and preparers to combat rampant cybercriminals targeting our industry. Although the IRS reports that taxpayer identity theft and refund fraud have fallen by 71%, the hand of crime has turned towards targeting tax preparers and tax offices directly for much larger hauls of personal information. Data breaches in tax offices can cause incalculable damage to both clients and tax professionals alike. Thus, the law requires that every tax preparer create and maintain an information security plan to protect their clients' data in addition to a data breach response plan. These plans are to be written down, reviewed regularly, and incorporated into daily office procedures. But what if your office has already been hit?

“Learning the signs of identity theft is critical for anyone handling taxpayer data,” said IRS Commissioner Chuck Rettig. “Paying attention to these details is critical, and fast action alerting the IRS and calling in a security expert can help protect taxpayers and your business.”

We should treat personal electronic data with the same care and respect as weapon-grade plutonium—it is dangerous, long-lasting, and once it has leaked there's no getting it back.
—Cory Doctorow

Here are a few types of security incidents along with clues that your office may have been compromised:

- Are returns rejecting because returns with the same Social Security numbers have already been filed?
- Are clients who haven't filed tax returns yet receiving a refund or authentication letter from the IRS?
- Have your clients received unrequested tax transcripts or noticed that their IRS online services account was accessed or disabled, or that an access account was created in their name?
- Does the number of returns filed with your EFIN exceed the number of clients you have?
- Do clients or other tax professionals respond to emails that you never sent?

Statistics on Client Data Theft

The number of taxpayers who reported to the IRS that they were victims of identity theft fell 71 percent.

In 2018, the IRS received 199,000 identity theft affidavits from taxpayers compared to 677,000 in 2015. This was the third consecutive year this number has declined.

The number of confirmed identity theft returns stopped by the IRS declined by 54%, falling from 1.4 million in 2015 to 649,000 in 2018.

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Steps to Take After a Tax Office Data Breach

Any tax preparer that experiences a breach where their data is compromised (whether it is caused by a cybercriminal, theft or accident) should take the following steps:

1. Contact the Internal Revenue Service and Law Enforcement.

As soon as a breach is discovered contact local law enforcement and the IRS.

2. Contact the State Attorney General Office.

A tax preparer must contact the state attorney general's office for **each state** where returns have been prepared. This may require notification to many different states.

3. Contact a Security Expert and your Insurance Company.

A security expert can help determine the extent of the breach and prevent further damage.

4. Contact your Clients.

Each client should be notified in writing informing them of the breach. The timing of this step should be coordinated with law enforcement.

Warning Signs of Client Data Theft

(Continued from page 3)

- Are your network computers and other devices running slower than usual?
- Are cursors moving or is information on your desktop changing when you are not touching the keyboard?
- Have you been locked out of your own network?

A 2019 study of data breaches found that the time it takes for an attacker to compromise your asset is usually only a few minutes, while discovery is likely to take months, depending on the type of attack. For example, having your laptop stolen is a quicker discovery than a slow leak of client data through a compromised employee access account. Up to 40% of data incidences reported by finance-related and professional service businesses are the result of internal access privilege misuse by internal personnel. Always remove access privileges for employees or preparers who are no longer at your service, as well as any access granted to former clients.

Adding weekly checks of EFIN and/or PTIN totals or CAF authorizations are a simple step to add to your security routine to help flag any e-filing abnormalities. You can obtain a weekly report of the number of tax returns filed with your Electronic Filing Identification Number by accessing your e-Services account and selecting "EFIN Status" from the application. Contact the IRS e-help Desk immediately if the return totals exceed the number of returns you have filed.

Preparers who are attorneys, CPAs, enrolled agents, or Annual Filing Season Program participants and who file 50 or more returns may obtain PTIN filing information. Access your online PTIN account, then select "View Returns Filed Per PTIN". Immediately complete Form 14157, Complaint: Tax Return Preparer, to report excessive use or misuse of your PTIN.

If you have a Centralized Authorization File (CAF) number, make sure you keep your authorizations up to date by removing authorizations for taxpayers who are no longer your clients. (See "Withdrawal of Representation" in Publication 947, Practice Before the IRS and Power of Attorney).

If you discover an incident that compromises personal identity or financial information, the FTC recommends that your response plan includes the following steps:

- **Call the local police department** immediately if it could result in harm to a person or business. It may be necessary to contact the FBI, U.S. Secret Service or U.S. Postal Inspection Service.
- **Notify businesses** such as banks or credit issuers that maintain account information that has been stolen from you. You may consult a credit bureau for additional information or if you are recommending that clients request fraud alerts.
- **Notify affected individuals** as early as possible with information about the compromise, protective steps to take, contact information for law enforcement working the case, and current information about identity theft.

Inherited Property—Tax Treatment

A common scenario for tax professionals occurs when a client has inherited some asset such as a family home, a rental property, or stock in a publicly traded company, and that taxpayer has now either sold the asset or has placed it into service as a rental property. Typically, the taxpayer has little or no information on what the decedent paid for the property or when the decedent acquired the asset. However, such information about the property is usually not relevant to the tax treatment of the property.

When a taxpayer inherits property, there are two tax provisions that can significantly impact the tax treatment the inherited property is given on the heir's tax return. The first provision is inherited property **normally is considered a long-term asset** for capital gain treatment regardless of when the decedent acquired the property. The exception to this provision occurs when the property was given to the decedent by the beneficiary within twelve months of the date of death. Otherwise, the inherited property is a long-term asset and the notation to be entered as the acquisition date on Form 8949 when selling the property is Inherited—Long Term.

A second favorable tax provision available to a taxpayer inheriting property is the assets receive an adjustment to its tax basis to the fair market value (FMV) of that asset as of the date of death of the decedent. This adjustment is known as “**Stepped-up Basis**” and it is set forth in §1014 of the Internal Revenue Code. There are some special rules for property used in farming and when a spouse inherits property in a community property state, but most inherited property receives the FMV adjustment.

26 U.S. Code §1014—Basis of property acquired from a decedent
(a) IN GENERAL Except as otherwise provided in this section, the basis of property in the hands of a person acquiring the property from a decedent or to who the property passed from a decedent shall, if not sold, exchanged, or otherwise disposed of before the decedent's death by such person, be—
(1) the fair market value of the property at the date of the decedent's death,

As a result of stepped-up basis, the tax basis for property passed from a decedent is not the original cost or adjusted basis that the decedent had in the asset. Rather, the tax basis in inherited property is “the fair market value of the property at the date of the decedent's death”. In other words, stepped-up basis effectively eliminates any capital gain (or loss) in the property that occurred during the time the decedent owned the asset. Instead, this provision resets the tax basis in the asset to the FMV at the time that it was passed to the beneficiary. Thus, the tax basis in the asset for depreciation and/or capital gain purposes is the FMV on the date of the decedent's death.

Due to the stepped-up basis provision, the issue with inherited property is determining the FMV of the asset on the date of death of the decedent. For some assets, the FMV can be readily ascertained. For example, for traded securities the closing stock price of the security on the date of the decedent's death (or the next active trading day for the security if the decedent died on a day when the security markets are closed) is clear evidence of the FMV. For other assets like real property, the taxpayer can use, if available, the appraised value when probating of the estate, a tax assessment at time of death, or possibly a written statement from a realtor demonstrating market value.

Rental Property Safe Harbor

On September 24, 2019 the IRS issued a revenue procedure regarding the safe harbor for treating certain rental real estate activities as a trade or business for purposes of the Qualified Business Income Deduction (Rev. Proc. 2019-38). This revenue procedure finalizes rules that the IRS proposed in January in Notice 2019-07.

Under the safe harbor, a “rental real estate enterprise” is treated as a trade or business **if at least 250 hours of services are performed each tax year** with respect to the enterprise. These hours include services performed by owners, employees, and independent contractors and include efforts to rent the property, rent collection, record-keeping, payment of expenses, and repair and maintenance activities. It does not include the time spent traveling to the property or investment related activity.

This safe harbor is effective for tax years ending after Dec. 31, 2017. The final revenue procedure differs from the proposed revenue procedure, but taxpayers may rely on Notice 2019-07 for the 2018 tax year. **Finally, the contemporaneous records requirement does not apply to tax years beginning before Jan. 1, 2020.**

Basic Questions on Depreciating Assets on a Tax Return

What is depreciation for tax return purposes?

Unless a taxpayer is taking advantage of certain special tax provisions such as Bonus Depreciation or an election under Section 179, a taxpayer does not write off the entire cost of property or the capital expenditures in a single year. Instead, **the amount that is written off in a given year is known as depreciation** and it is the recognition of the expensing of the cost of a capital asset over a number of years.

Is a taxpayer required to depreciate property or capital expenditures used in a business activity?

Depreciation of a capital asset used in a business is considered an allowable deduction of that business and taxpayers do not have the option to not depreciate property or capital assets used in a business. Revenue Ruling 56-407 provides that a taxpayer must claim all allowable deductions when computing their net earnings from self employment. Failure to claim depreciation understates the expenses of a business activity, which in turn overstates the income of the taxpayer. Failure to claim any expense that is allowable, including depreciation, violates Revenue Ruling 56-407 and is a due diligence violation if refundable credits are claimed on the tax return.

When should a taxpayer start claiming depreciation on a tax return?

Depreciation can be claimed on eligible property when it is placed in service, which occurs when the property is ready and available for its intended use. When a property is considered placed in service many times it is not the same date as the date of acquisition. For example, if a taxpayer buys a rental property and spends two months repairing it, the property is not available to rent until after the repairs are completed which is when the rental property is considered “placed in service.”

Can depreciation on a tax return be different than recorded in the business activity’s records?

Depreciation can be different on the books and records of a business as compared to the tax return. When claiming depreciation on a tax return, the taxpayer is choosing a depreciation method that has been determined by Congress such as MACRS, bonus depreciation, or Section 179. Each of the depreciation methods used on a tax return may allow larger deductions in the early years of the asset and smaller deductions in the later years. Congress has chosen to allow accelerated depreciation in order to encourage business enterprises to invest in property. These accelerated depreciation methods on tax returns typically allow a larger depreciation expense in the early years than accounting methods such as GAAP allow. Most accounting methods used in a business activities records seek to depreciate the asset over its useful life and the tax benefit is not a consideration. The accounting methodology is based on expensing the asset due to wear and tear, usage and obsolescence in order to better match the actual expense to the revenue period. Thus, accounting records have a different purpose.

What is MACRS?

For property placed in service after 1986, taxpayers generally must use the **Modified Accelerated Cost Recovery System (MACRS)**. This system of depreciation consists of two depreciation methods, the General Depreciation System (GDS) and the Alternative Depreciation System which is used when tax –exempt funding occurs, in some farming situations and when certain elections are made under Section 163(j)(7) of the IRC.

GDS is the most commonly used MACRS method. Under GDS, assets are divided into asset classes based on the type (for example rental property) and/or business (farming) and each asset class is given a life or number of years where the asset’s cost will be spread or expensed. For example, residential rental property is an asset class which is assigned a useful life of 27.5 years. The rental property is then depreciated over its useful life period (27.5 years) by using set percentage amounts for each year of the property’s life.

How is real property depreciated?

When real property is acquired, only the improvements on the property are subject to being depreciated. The

Basic Questions on Depreciating Assets on a Tax Return

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land value of any real property is not subject to being depreciated. For this reason, any time real property is used in a business activity, any buildings or other improvements to the property should be depreciated, but the land value should not be included in the amount subject to depreciation.

What is depreciation recapture?

Depreciation recapture occurs when property that has been depreciated is sold for a gain. Since the depreciation of an asset reduced ordinary income in prior years, any gain from the disposal of that asset caused by the prior year depreciation deduction is not taxed at capital gains rates. Instead the tax treatment given depends on the asset type. Property that is not a building or structural component is considered Section 1245 property and any depreciation recapture is treated as ordinary income. However, real estate property, such as buildings and land are considered Section 1250 property, and the tax on any depreciation recapture on Section 1250 property is calculated separately on a worksheet and reported on Schedule D. The maximum tax rate for depreciation recapture for Section 1250 property is 25%.

Can Inventory be depreciated?

Inventory is not property being held for use in a business, and is not depreciated. Inventory is an asset or property that has been acquired primarily to be used as components to create an end product that is sold to customers or are items that are re-sold to a customer.

ITIN Renewals

The Individual Tax Identification Number or ITIN allows people in the U.S. without Social Security Numbers to pay taxes regardless of their immigration status. ITINs are available to people who are ineligible for SSNs but must pay taxes, such as

- Documented/undocumented immigrants
- Nonresident aliens and resident aliens and their dependents/spouses
- Dependents/spouses of U.S. citizens or lawful permanent residents
- Dependents/spouses of foreign nationals on temporary visas
- Non-resident foreign nationals who own or invest and receive taxable income from a U.S. business
- Foreign national students, professors, or researchers who qualify as residents of the U.S. based on days present in the country

The diversity of ITIN holders almost guarantees that a few are already in your client base. The American Immigration Council reports that in 2015 over 4 million ITIN holders paid more than \$13 billion in taxes. As tax professionals, you are offering a vital service to the immigrants in your communities by assisting with the ITIN application and renewal process at tax time.

Over 2 million taxpaying households have an ITIN that will expire this tax season. Any ITIN that was not used on a tax return in the past three years will need to be renewed. Additionally, all ITIN's with the middle digits of 83, 84, 85, 86 or 87 will expire at the end of 2019, and should be renewed at this time.

Filing a return with an expired ITIN will significantly delay that return's acceptance and any refunds due. The IRS is recommending that anyone who may be affected complete their renewal application as soon as possible to avoid any processing delays.

Upcoming Due Dates

March 16, 2020

Form 1065—U.S Return of Partnership Income

Form 1120-S— S Corporations

April 15, 2020

Form 1040/1040NR— Individual Tax Returns

Form 1041—Estates & Trusts

Form 1120—U.S. Corporate Tax Returns

May 15, 2020

Form 990—Non-Profit Organizations

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Preparer Tax Identification Number—Update

On October 23, 2019, the IRS announced that the annual Preparer Tax Identification Number (PTIN) renewal process has started for the 768,000 tax return preparers that registered this past year. Anyone that preparers or helps prepare a federal tax return for compensation must use this identification number on all returns prepared, and failure to have and use a valid PTIN may result in penalties to the tax preparer. There is no fee currently to renew a PTIN.

For preparers who have a valid 2018 PTIN, the renewal process can be completed online at the IRS website. For new tax preparers registering for the first time, the registration process can also be completed online but it will take a little longer to complete the application. As with renewals, there is no fee associated with getting a PTIN at this time for a first time applicant.

The IRS is encouraging everyone to renew or apply for their initial PTIN as soon as possible and to take advantage of the online application or renewal process in order to avoid any last minute issues. For preparers that use a paper application, the IRS indicates that it can take up to six weeks to process, but the online process only takes a few moments.

Support Hours of Operation

All Eastern Time

Nov 15 to Dec 31, 2019

Monday - Friday
8:00 AM to 5:00 PM

Tax Season Hours

Support will be open extended hours and days starting **January 2, 2020**

Holidays Support is Closed

Thanksgiving

November 27 at noon
November 28
November 29

Christmas/New Year's Day

December 24
December 25
January 1

TaxSlayer Pro Contact Information

Sales	888-420-1040
Sales Fax	706-868-1955
Email	sales@taxslayer.com
Pro Support	706-868-0985
Pro Support Fax	706-868-0263

IRS Phone Numbers

E-file Help Desk	866-255-0654
PTIN Registration/Information	877-613-7846
Refund Status	800-829-1954
Tax Fraud	800-829-0433
FTC Identity Theft Hotline	877-438-4338
Identity Theft (Form 14039)	800-908-4490
Practitioner Assistance	866-860-4259
Business Assistance	800-829-4933
Social Security Administration	800-772-1213
Taxpayer Assistance	800-829-1040
Financial Mgmt. Services	800-304-3107
E-services Secure Access Registration Assistance	888-841-4648
Healthcare.gov	800-318-2596



Pre-Season Tax Office Checklist TaxSlayer Pro Desktop Software

TaxSlayer Pro Desktop Software	Completed
Update information in Account Hub (My Account), including IRS Tracking Number	
Convert any data from prior years to TaxSlayer Pro (1st Year Customers Only)	
Install prior year programs on any new computers	
Download and install updates for prior year programs	
Install the 2019 TaxSlayer Pro Program on all computers	
Customize Configuration Settings (File Server)	
Make changes to Firm Information/ERO as needed	
Add/Edit Preparers as needed	
Set up Preparer Security and Preparer Roles	
Determine Fee structure and set up fees in Fee Setup Menu	
Customize Premium Settings (File Server)	
PaperCut Paperless Office Settings	
Text Message and Secure E-Mail to clients	
Setup your Taxes to Go Mobile App	
Become familiar with program changes and enhancements	
Explore the Knowledgebase and Tax Book (if purchased)	
Train staff to navigate/use TaxSlayer Pro Software	
Create Practice Returns	
Subscribe to the TaxSlayer Pro Blog	



Pre-Season Tax Office Checklist TaxSlayer ProWeb Software

TaxSlayer ProWeb Software	Completed
Update information in Account Hub, including IRS Tracking Number	
Convert any data from prior years to TaxSlayer (1st Year Customers Only)	
Update Office Configurations	
Make changes to Firm Information/ERO as needed	
Add/Edit Preparers as needed	
Set up Preparer Security and Preparer Roles	
Determine Fee structure and set up fees in Fee Setup Menu	
Become familiar with program changes and enhancements	
Explore the Knowledgebase and Tax Book (if purchased)	
Train staff to navigate/use TaxSlayer ProWeb Software	
Create Practice Returns	
Setup your Taxes to Go Mobile App	
Subscribe to the TaxSlayer Pro Blog	



Pre-Season Tax Office Checklist

IRS/State Provisions, Banks, and Client Materials

IRS/Tax Provisions	Completed
Renew PTIN	
Review Federal Tax Law Changes	
Review Filing Thresholds/Changes	
Familiarize yourself with Due Diligence Requirements	
Apply for EFIN (if applicable)	
State Provisions	Completed
Familiarize yourself with your state's e-filing mandates	
Familiarize yourself with your state's requirements for bank products	
Familiarize yourself with your state's requirements for filing extensions and for filing business returns	
Bank Products	Completed
Fill out Bank Application (From your TaxSlayer Pro Account Hub)	
Order Check/Card Stock from the bank	
Determine bank fee structure and configure these fees in the Fee Setup Menu	
Set up your bank in TaxSlayer Pro	
Print a Test Check from your bank's website	
Complete required compliance training (varies by bank)	
Familiarize yourself with Bank Products and fees	
Client Materials	Completed
Prepare and mail Organizers for prior year clients	
Prepare letters/coupons	
Preseason scheduling	
Develop Marketing Strategy	