



## THE PRESENTATION.

# NEW TAX RULES FOR 2017



The new year promises to be a challenging one for tax payers, as President Trump and Congressional Republicans have promised to enact a significant tax reform package in 2017. However, even if there is no new law, tax payers still will have to cope with a number of tax changes that go into effect for the first time this year or apply for the first time for tax returns filed this year.

[This article](#) is a roundup of these tax changes, other than indexing changes and changes created by Congress's failure (as of now), to enact an extenders package to revive tax provisions that expired at the end of 2016.

### TAX CHANGE HIGHLIGHTS

- Higher floor beneath medical expenses for seniors.
- Some taxpayers may need new ITINs.
- Revised due dates for partnership and C corporation returns.
- Revised automatic extension rules for corporations.
- Safe harbor for de minimis errors on information returns and payee statements.
- Qualified small employer HRAs exempt from ACA market reform requirements.
- Refundable corporate AMT credits reduced due to sequester.
- Changes for alternative tax election by nonlife insurance companies.
- Increased user fees for pre-filing agreements.
- Information reporting by brokers on certain tax-exempt obligations.

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# MOVING UP:

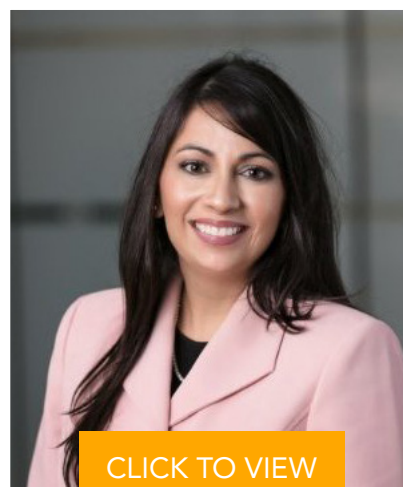
## NEW SHAREHOLDERS AT CONDON AND COMPANY

Condon & Company, P.C. is pleased to announce the appointments of Irma Au, CPA, and Ryan Currie, J.D., as shareholders in its Tax Advisory practice. The appointments coincide with a period of continued growth for the firm, and demonstrate its ongoing commitment to both recruiting top talent and promoting from within the organization.

Irma Au's promotion from senior tax manager to shareholder marks a major milestone in her career at Condon & Company, which she joined in 2009. A CPA with over 13 years of tax and public accounting experience, Au specializes in advising high-growth, middle-market businesses on tax compliance strategies. Her industry expertise spans across private equity, oil & gas, hospitality and manufacturing. In her new role, Au also assumes increased leadership responsibilities for the firm's business development efforts.

Ryan Currie, who joined Condon in January, provides domestic and international tax planning advice to clients in the financial services, manufacturing and oil & gas industries. He also focuses on enhancing tax function effectiveness through technology and process solutions for middle-market clients. A law school graduate, Currie brings over 15 years of tax and public accounting experience to the firm.

IRMA AU



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RYAN CURRIE



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### "BOTH IRMA AND RYAN...

offer an exceptional combination of talent and experience, which will serve them well in their new roles at Condon & Company," commented Rob Condon, president of Condon & Company, P.C. "Their appointments as shareholders further position us to deliver additional insights and greater value to our clients."

# THE NEXT STEP.

Whether you're an experienced CPA or know someone who is, you can find your long-term career opportunity at Condon. As a boutique firm, we offer the freedom to take an entrepreneurial approach with your career. Of course we're looking for CPAs with proficient technical skills and industry knowledge, but we're also seeking those with the desire to expand their capabilities and build lasting relationships with a select group of clients.

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- Transaction Advisory

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