

# Taste of TK

## Child & Dependant Care Credit Update

With all the tax law changes this year, be sure that you are getting your just deductions in the coming tax season. That is, qualifying deductions that fall under the Child and Dependent Care Credit. According to tax giant and trusted resource Intuit, here's the skinny...

If you paid a daycare center, babysitter, summer camp or other provider to care for a qualifying child under age 13 or a disabled dependent of any age, you may qualify for a tax credit of up to 35 percent of qualifying expenses—up to \$3,000 for one child or dependent or up to \$6,000 for two or more children or dependents.

Qualifying criteria...

The Child and Dependent Care Credit is designed to assist working parents and guardians with some of the expenses involved in raising a child or caring for a disabled dependent. To qualify, you must meet several criteria, including the following:

- You (and your spouse, if you are married filing jointly) must have earned income for the tax year.
- You must be the custodial parent or main caretaker of the child or dependent.
- The child or dependent care service must have been used so that you could work or look for employment.
- Your filing status must be single, head of household, qualifying widow or widower with a qualifying child, or married filing jointly.
- Your child or dependent must be under the age of 13 or must be disabled and physically or mentally incapable of caring for themselves.

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## TKCPA Wine & Food Pairing

This month, we are featuring 2015 The Confidante by Truth Teller Winery. This family owned winery believes that wine always tells the truth. The truth of the terroir and the weather the vines experienced throughout the year. The truth of the deep stewardship and great skill of the vineyard managers and workers who patiently and wisely nurture the grapes to full ripe maturity. The truth of the obsessive craftsmanship of the winemaker, who meticulously frets over each vintage.

### WHAT TO EXPECT

The Confidante is a powerful Reserve Cabernet Sauvignon.

The word *confidante* inspires a sense of powerfulness, cloaked in darkness, and a mysterious air. Step into the inner circle and say, "Hello," to The Confidante. Only 46 cases produced.

### PAIR IT WITH

The Cabernet Sauvignon would pair wonderfully with this easy chocolate mousse, which is simple yet decadent. And you only need five ingredients! It's the perfect blend of rich dark chocolate and luscious cream.

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## TKCPA Wine & Food Pairing

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### Chocolate Mousse

#### Ingredients

- 30 ounces 68% bittersweet chocolate discs
- 32 ounces heavy whipping cream
- 15 ounces sugar
- 1 cup water
- 18 large egg yolks

#### Directions

##### SERVES 12

Gently heat bittersweet chocolate (chopped or discs/pieces) over a double boiler, stirring constantly until melted. Chocolate will be melted at 120 degrees. Reserve. In a non-reactive bowl, whip cream to soft peaks

and reserve.

In a heavy-bottomed sauce pot over medium heat, combine sugar and water and heat to a soft-crack stage (282 degrees). In a stainless steel or copper bowl, beat yolks until thickened and then slowly pour sugar-water into yolks.

Gently fold whipped cream into yolk mixture. Once the whipped cream is fully incorporated, gently fold in the tempered chocolate, reserving 3 ounces for the drizzle. Pour mousse into individual bowls or one large, decorative bowl.

Drizzle reserved chocolate over the top and refrigerate for a minimum of one hour. Mousse may be kept refrigerated for up to 48 hours. ■

*Recipe courtesy of Todd Knoll, March 2019, Wine Country Table, All Rights Reserved.*





## Employee Spotlight | Casey Jeske

“Not to spoil the ending, but everything is going to be ok”—this is part of Casey’s personal mantra she lives by personally and professionally. She believes that as long as you put in the work and do your best to make good decisions, things have a way of working themselves out. Casey Jeske, CPA is a Client Manager at TKCPA. Her formal education includes a BA in Business Administration with an emphasis in Accounting from Washington State University. Casey answered the following questions to introduce herself on a more personal level.



### What do you like best about working for TKCPA?

Truly feeling like part of a team. TKCPA places importance on taking care of its own so that we are better equipped to take the best care of our clients.

### Who are the inhabitants at your residence?

My husband, Brian, and our daughters, Paige (3) and Alex Jo (10 months)

### What are three traits that define you?

Reliable, caring and organized.

### What is your motto or personal mantra?

We have a wooden sign in our house that says, “Not to spoil the ending, but everything is going to be ok.” This is something my husband and I point out to each other when one of us is feeling overwhelmed, usually by life in general. As long as you put in the work and do your best to make good decisions, things have a way of working themselves out.

### What’s on your bucket list?

I am hoping College GameDay makes another trip to Pullman soon. I was extremely pregnant when they came in October and had to sit that one out.

### What’s your dream occupation—the one job you’d love to have if you weren’t doing what you’re doing now?

I grew up watching my sister sing and was always in awe. She still performs and writes music. Given the fact that I lack some creative and vocal ability, I have thought it would be interesting to be on the “business” side of the music industry.

### What is the best place you have traveled to and what makes it so?

I love Maui. I got to travel there in high school and thought it was absolutely beautiful. I drug my husband there for our honeymoon (he was worried about being bored). Now it’s one of our favorite places to visit!

### What’s your guilty pleasure?

Hallmark Christmas Movies.

### What one accomplishment are you most proud of?

I was very focused on school as a kid, so graduating college (Go Cougs!) and getting my CPA license were both very big moments for me. However, becoming a mom has been a game changer. I am beyond proud of my girls and can’t wait to see where life takes them! ■



## AICPA Conference

Kristal, Teri, Darlene and Carrie attended the AICPA conference this summer. The conference focused on everything from firm operations, technology, HR, finance, business development and more. Their favorite speakers were John Elway and Simon Sinek. ■



## Rootworks Firm Retreat

Kristal, Teri and Darlene spent a day and a half in Indianapolis, Indiana at a **Rootworks Firm Retreat**. They had a great time engaging with experts in the accounting industry and working alongside a tribe of like-minded individuals. ■



## Child & Dependant Care Credit Update *continued from page 1*

- The childcare provider cannot be your spouse or dependent or the child's parent.

Qualifying expenses for the Child and Dependent Care Credit

Most know that daycare fees qualify for the Child and Dependent Care Credit. However, qualifying expenses often overlooked include childcare provided by a babysitter or licensed dependent care center...as well as

the cost of a cook, housekeeper, maid or cleaning person who provides care for the child or dependent.

Other qualifying expenses include day camp or summer camp fees. Even camps centered around a sport or activity qualify if the camp was selected to provide care while the parent or parents were at work. Please note that overnight camps do NOT qualify.

Additional qualifying expenses include costs related to before- and after-school care for children under the age of 13 and expenses related to a nurse, home care provider or other care provider for a disabled dependent. Keep in mind that expenses related to schooling or tutoring are not qualifying expenses.

Because every family is different, be sure to check with your advisor on IRS exceptions. ■

# The **scariest** scams to avoid

Halloween is often a season of scary tricks and spine-chilling treats, but there's nothing scarier than falling victim to fraud. To help avoid this, be aware and take precautionary measures by reviewing the following popular scams and adhering to the safety tips offered.

## Scam 1

### Taking advantage of the dead

Some criminals open fraudulent credit and store card accounts in the names of deceased persons.

If you have a relative who recently died, be on the lookout for unexpected bills or card statements bearing the deceased loved one's name. If you do receive a bill, notify the police immediately. In addition, make sure that all known banks and credit card companies of the deceased are notified. Ask credit bureaus to place a "deceased alert" against the individual's credit record.

## Scam 2

### Rental scam

It's one of the easiest and oldest tricks in the book—scammers answer numerous newspaper ads for rental apartments. When they meet with owners, they often pull a gun, tie up the owner and rob them.

If you're showing a home privately, take down details on any callers. Make sure to call them back to ensure the phone number is legit. When showing the property, don't go alone if you can avoid it, or make sure you give all details of the meeting to a friend or family member. You can also be proactive by installing a security camera and recording all visits with potential renters.

## Scam 3

### Unauthorized home rentals

Imagine that you've been away on vacation and then arrive back home to find someone living in your home! This has happened to homeowners,

where scammers steal extra house keys or garage door codes.

To help avoid this scam, do not post that you are away on social media or on your outgoing voice-mail. Only let trusted neighbors know so they can watch your home while you are away. Also, take any spare keys with you and temporarily change any access codes (i.e., garage door or home security system) while gone. Changing up passcodes occasionally is a good idea in general.

## Scam 4

### Pets for sale

This scam involves scammers creating a fake website for pet adoption and/or donation contributions to support a fictitious animal rescue. These websites will showcase a wide variety of "adoptable" animals at much lower fees than your popular Humane Societies. Victims are often required to pay for the insurance and fees associated with shipping the pet to their home. And, typically, the only form of payment accepted is a Moneygram, Western Union or a non-returning money transfer to an overseas bank account. You never get your forever pet or your money back.

If thinking about adopting a pet, stay close to home and visit your local pet shelters. And, of course, never transfer money to any unknown account.

It's the spookiest time of the year, but don't let scammers scare you. Being aware of popular scams and protecting yourself by recognizing the signs will help keep you from falling victim! ■

## Is a 'gap' year a good idea?

According to The National Centre for Vocational Education Research (NCVER), approximately 25 percent of high school seniors take a year off between graduating high school and starting college. However, only about 10 percent did so intentionally. The remaining 15 percent reported taking a gap year to "find themselves." While parents may be less keen about the idea of a gap year, experts say it can help young adults develop the skills and knowledge essential to succeed as an adult.

Taking time to work, travel, volunteer and experience the world can be a powerful learning process for a high school grad. In fact, a gap year may actually help your family save time and money by allowing your teen to deeply consider their future. In fact, research has shown that those who take a year off tend to achieve better grades when they do go back to school.



## If you have a teen considering taking a gap year, here are a few tips to help:

### 1

#### **Make it a thoughtful choice.**

Ask your child to articulate why they want to take a gap year. This requires them to really think through their goals, future path as well as how they will support themselves during their "off" year.

### 2

#### **Discuss the benefits and disadvantages.**

While taking time off to establish a clear vision of their future is important, there are some negatives that your child needs to consider. Have them address the fact that they'll be a full year behind their peers and how they plan to fund their living expenses while not in school.

### 3

#### **Make a gap year plan.**

Once the decision is made, have your child put in writing what they want to accomplish during their year off—such as travel, volunteer or work experience. Revisit this plan regularly throughout the year.

### 4

#### **Make contributing to your household part of the deal.**

Discuss the need to contribute to the household while they are out of school. This could mean getting a job to pay rent or contributing to other household expenses.

### 5

#### **Have a Plan B.**

An important life lesson for your teen: Things change! Consider having them draft an alternative plan in case their original travel or work plans fall through. This will help them prepare for any unforeseen plan shifts.

Taking a gap year can offer many helpful life experiences for your teen. There can also be drawbacks if your child does not properly prepare. Whatever the plan, be prepared with a few of our helpful tips above. ■

# The Best Family Halloween Movies Quiz

Gather the family around and see if you can match the clues below to the correct Halloween flick. Then create a list of your family friendly favorites to watch during the spookiest season of the year.

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- 1.** The man in the yellow hat and his favorite friend make this film more funny than scary as they enjoy the Boo Festival.
  - 2.** This movie is set in the Hundred Acre Wood with everyone's favorite bear eating all of the Halloween candy. His friends are also on a quest to capture a scary goblin who will grant their wish for more sweets. Perfect for all ages.
  - 3.** A Halloween classic featuring a Great Pumpkin. This movie is a must watch for all!
  - 4.** One of the nation's most iconic ghosts stars in this sweet film. At its heart, this is a tender ghost-meets-girl story.
  - 5.** This film features Jack Skellington, the "King of Halloween." Jack is tired of staging Halloween festivities year after year, finds a door to Christmas Town and decides to try his hand at that holiday instead.
  - 6.** The theme of this movie involves World War II and Nazi invasions, but it is handled delicately. After watching it, you just may start using "bedknobs" in regular conversation!
  - 7.** In this movie, Taran, an assistant pig farmer who yearns for adventure, must protect his magical pig from the evil Horned King who plans to use the animal to find a cauldron that can bring the dead to life.
  - 8.** Marnie Piper, the star of this movie, has always been obsessed with Halloween—much to her mother's despair. However, it turns out there is something her mom is keeping from her. She's a witch!
  - 9.** Mel Brooks directed this wacky comedy about Doctor Frankenstein's grandson who follows in his mad scientist footsteps.
  - 10.** This spooky cult classic cuts across generations while being endlessly entertaining. It touches on family, young love, fitting in and so many other topics that will resonate with teens.
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- a.** Halloweentown (1998)
  - b.** Curious George: A Halloween Boofest (2013)
  - c.** Pooh's Heffalump Halloween Movie (2005)
  - d.** It's the Great Pumpkin, Charlie Brown (1966)
  - e.** Edward Scissorhands (1991)
  - f.** Casper (1995)
  - g.** The Nightmare Before Christmas (1993)
  - h.** Young Frankenstein (1974)
  - i.** Bedknobs and Broomsticks (1971)
  - j.** The Black Cauldron (1985)

## Answers:

1. B 2. C 3. D 4. F 5. G 6. I 7. J 8. A 9. H 10. E