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January 2017

Dear Clients,

It is once again time to prepare for tax season. In response to the newest legislation, updated tax laws, and to help you organize and increase the accuracy of your information we have included our **2016 Income Tax Questionnaire**. We request that you complete the questionnaire and include it with your tax information. Included with your questionnaire is an **engagement letter** for your 2016 tax preparation. Please sign and return the engagement letter with the completed questionnaire; it is required for **our** records and is necessary for our files to be complete.

Please remember the following with regards to your 2016 tax information:

1. If you need to file an extension and you owe money, you must pay the amount owed (on or before April 17, 2017) or face penalties. **An extension of time to file is NOT an extension of time to pay**.
2. For privacy reasons and for your protection, our staff will **NOT** divulge any tax or personal information such as refund or payment amounts over the phone.
3. Payment is due upon completion of your returns. Payment for returns being delivered must be received prior to being shipped or emailed. We accept cash, checks and debit/credit card payments. **We cannot e-file your tax returns without payment.**
4. If your tax information is not received in our office by **April 1, 2017**, we do not guarantee the completion of your return by April 15, 2017. We will attempt to complete returns received after that date; however, an extension may be necessary.

Health Care Update

Under the ACA, you are required to have health coverage for yourself and all individuals reported on your tax return. You should be receiving form 1095-A, B or C depending on your employer or where you purchased your insurance. If you have insurance through your employer and did not receive form 1095-B or 1095-C your insurance policy information will be sufficient. If you purchased your insurance through the marketplace website you MUST have form 1095-A to complete your return.

College Tuition Credits and Child Tax Credits

Due to changes in the tax law in late December 2015, the IRS has NEW due diligence requirements for college tuition and for child tax credits. The additional information is noted on the questionnaire. Please review it carefully and provide the information requested in order to avoid delays.

Our Services

Our drop-off service is the most convenient way to have returns prepared. If you have had a change in circumstances or prefer an appointment with one of our tax professionals, we are happy to schedule a meeting. However, due to the complexities of the new tax laws, the Affordable Care Act and new due diligence requirements, we are unable to do sit down preparation appointments and ask that you plan to leave your tax information for the completion of your return.

Beginning early February our offices generally, will be open Monday through Friday from 8:30 AM to 6:00 PM. Please contact your specific office listed on the previous page to verify hours and details of extended operations.

We are looking forward to working with you to successfully complete your 2016 taxes and we recognize that the extensive changes in the tax code have made this a more burdensome endeavor. The changes in how your taxes are prepared and the additional reporting requirements are necessary and required by statute. We are working diligently to ensure you are fully aware of all the new requirements. If you have any questions please feel free to contact us at any time.

Best Wishes and Happy New Year.

Respectfully,

ATS Advisors

ATS Advisors,
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Remember… your referrals are the best advertising:
If you were pleased with our service, tell friend. If you were not, please tell us.

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Your referral is our best advertising!

For each referral coupon that results in a NEW client, we will send you

$25.00

It's simple and easy, and most of all, it's our way of saying "Thank you".

YOUR NAME: ______________________________

New Client Referral: ______________________________

Address: ______________________________

City, State & Zip: ______________________________

Phone : (_____)______________________________

Comments: ______________________________

• **Plymouth**	**734.454.4100**
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• **Northern Michigan** (Grayling)	**989.348.4055**
• **West Metro** (Livonia)	**734.462.6161**
• **Oakland County (1)** (Royal Oak)	**248.399.7331**
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