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January 1, 2023

For the filing of the 2022 Individual Income tax returns we are continuing to offer the Gold Plan, plus we are offering another service addition, which is prepaid audit hours for any tax audit. Please find details on each below:

Gold Plan:

The Gold Plan provides you with a pre-paid cost for the handling of any tax notices you may receive. The number, frequency, and type of nuisance notices coming from each taxing authority has continually increased as governments look for new ways to generate revenue. The Gold Plan, if taken during the 2022 tax filing year, will cover any notices (with the exception of a tax audit) received during the period of April 1, 2023, to March 31, 2024. For clients who opted into this plan during the 2021 tax season, they remain covered through March 31, 2023.

With these types of notices, the time needed to research, produce supporting information, and reply can vary greatly. We usually see a series of notices come out from a taxing authority. So, if there is a state tax notice, we usually have a number of clients that receive the same notice. Without this coverage you would be charged our normal hourly rates for answering the notices. If you opt into the Gold Plan, answering the notices would be covered under the plan.

The cost of this plan is \$187.50 plus 20% of the cost of preparing your return that is over \$750. For example, if the cost of preparing your return is \$875, your cost for the Gold Plan would be \$212.50.

**Via my signature below, I am opting into the Gold Plan for the year ending December 31, 2022.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

Audit Fee Offset Coverage:

Many of our clients have expressed concern over the news that the IRS is hiring 80,000+ new agents. While we do not know that this will increase the likelihood of an audit, we certainly can predict that it will not result in a decrease. If you are selected for an audit, there will be a significant amount of time, and therefore cost, spent in response.

Audit Fee Offset Coverage, per the terms of this service, is representation for an income tax audit. It does not guarantee a specific outcome or result. Audit representation includes the tax year covered in the signed income tax engagement letter only (not previous or future years). Originally filed income tax

returns are covered; amended tax returns are not covered. State income tax audit representation is not covered for any state that Zinman & Company or its employees/representatives are not fully licensed; and therefore, are unable to represent a taxpayer in the jurisdiction. If selected for an audit by a covered taxing authority, Audit Fee Offset Coverage provides twenty (20) hours of time to respond to the audit. If selected for an audit in multiple jurisdictions for the covered year, the twenty (20) hour individual threshold applies per taxpayer, not per audit.

The cost of this service is \$500 per individual income tax return.

**Via my signature below, I am opting into Audit Fee Offset Coverage for the year ending December 31, 2022.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**