

**H. R. AVIN ASSOCIATES, LLC
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SUMTER, SC 29150
803-778-2285
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January 2, 2017

Happy New Year! It is time to start preparing for the filing of your 2016 Tax Return. With over 33 years of service to Sumter and surrounding communities, we are here to serve your needs with year-round service and at affordable rates well below the industry standard.

The Affordable Care Act (ACA) provisions which first became effective in 2014 are applicable for 2016 as well. In general, all nonexempt individuals must have minimum essential health care coverage for each month in 2016 or be subject to a shared responsibility payment. Many of you already have coverage through your employer or a government program. Some of you may have coverage through the Marketplace Exchange.

As tax preparers we are required to exercise due diligence and must have proof of insurance coverage for all members of your household and in some cases additional information.

If you obtained insurance from the Marketplace Exchange you will receive a Form 1095-A. Beginning this year, you should receive a 1095-B if you elect insurance company outside of the Marketplace Exchange or a 1095-C if your insurance is through your employer. Your tax return cannot be filed without one of these forms.

Checklist of Itemized Deductions: In an effort to make gathering information easier for you we have enclosed a checklist that will help in preparing your return. If you list totals by each item you do not need to bring the receipts. However, be aware that you must have receipts available if requested or if you are ever audited by the IRS, so keep them in your files.

Earned Income Credit: In order to identify and prosecute individuals who file fraudulent claims for EIC the IRS is requiring additional information to be sent with the tax return. Please be prepared, if requested, to supply proof of age, social security cards, residency and relationship for individuals who may be qualifying dependents for this purpose.

ADDITIONAL INFORMATION:

- (1) If you have a new dependent please bring their social security card
- (2) The IRS requires us to electronically file all returns. There is no additional charge for this service.
- (3) We do not offer electronic filing unless we prepare the return.
- (4) We do not offer any refund loans.
- (5) Our tax preparers are not allowed to accept tips.

FEES: Payment is due when you pick up your return.

To make an appointment, please call (803)778-2285 or (803)773-1050 or toll free (877)220-0142. Office hours are listed below.

We wish you a happy, healthy and prosperous New Year and we look forward to serving your tax needs.

Sincerely,

Derinda Avin Connor and Renee Avin Mathews

TAX SEASON OFFICE HOURS January 16 – April 15
Monday – Friday 10 am – 7 pm Saturday by Appointment Only 10am – 7pm