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NEW IRS MANDATE FOR 2010

The IRS has mandated that any tax preparer that files more than 100 tax returns for the 2010 filing season to do so electronically. They have provided that you as the taxpayer may elect not to have your return file electronically by attaching Form 8948 to your return. We will file your Federal and State income tax returns electronically unless you specifically request that your returns be filed manually, in which case we will attach the required election to your return.

If your returns show you are due a refund, you have two options of how you receive your refund.

1. Direct deposited into your bank account. The IRS schedules payments for the Friday one week after the electronic filing of your return.
2. Have the IRS mail you your refund, which can take 6-8 weeks depending when the return is filed.

If you have a balance due we will electronically file your return when it is completed and you have the following two options to make your payment.

1. We will provide you with Form 1040-V and Form IL-1040-V to be mailed with our payment prior to the due date of April 15, 2011.
2. Direct the IRS and IDOR to withdraw the funds from your bank account, which we would schedule for April 14, 2011.

Electronic filing requires that certain information be included in the data file that is not required for a manual filing. This allows the IRS to better match your tax return to information that has been provided to them. Please review your attached organizer and make sure that we have the correct information in our files. Please review the following items specifically so there is not a delay in preparing your returns.

- Taxpayer & Dependents Date of Birth - (ORG 6)
- Taxpayer & Dependents Social Security numbers – (ORG6)
- Name, Routing & Account numbers of Banking Institution for direct deposit – (ORG 3 lines 48 -50)
- All 1099's have Name, Address and FEIN numbers – (ORG 8)

Prior to our filing your returns electronically, we will provide you with a draft copy to review and the required forms to return that authorizes us to file them electronically. Our intent is to e-mail you the draft of your return for review. If this is not acceptable to you, please advise us how you wish to receive the draft.