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October 2, 2023

**Dear Subscriber:**

I hope this letter finds you well. As we approach the end of 2023, it is once again time to consider year-end planning.

Mark and I are offering two separate planning letters this year that you may send to your clients under your letterhead. We plan to have the letters **available by November 6, 2023**.

- 1) **Year-End Tax Planning Letter For “Individuals.”** This letter will include selected **Time-Tested Year-End Planning Strategies** for “Individuals”. It will also include selected planning ideas applicable to recent developments.
- 2) **Year-End Tax Planning Letter For “Corporations And Other Businesses.”** This letter will include selected **Time-Tested Year-End Planning Strategies** for “Businesses”. It will also include selected planning ideas applicable to recent developments.

An order for each planning letter will give you: **1) A Shorter Version** (no more than 6 pages) which is designed primarily for clients; and **2) A Full-Length Version** (no more than 15 pages) that may be used: **a) For more sophisticated clients who want more detail, b) To circulate among firm members, or c) To serve as back-up to help you respond in more detail to clients’ questions.** All letters will be sent via e-mail.

The price of each planning letter in PDF is \$150. If you purchase a letter, you can also receive the letter via e-mail in Word format for an additional \$20 per letter. The Word format copy is to make it easier for you to adapt the letter to your needs. **You can purchase both letters in PDF for \$280 (saving you \$20) and, if you purchase both letters, you may receive both letters in Word format for an additional \$30 (saving you an additional \$10).** If you are interested in ordering these letters, please fill out and return the attached order form.

Sincerely,

*Don Farmer*

Don Farmer, CPA

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