

**A special letter from Jody Tiernan to all our current clients,  
and prospective clients.**

My name is Jody Tiernan and I own a full service tax preparation, accounting, and consulting business located in the Dayton, Ohio area. We specialize in preparing tax returns and providing bookkeeping services for self-employed persons and primarily for Mary Kay consultants and directors.

With the every increasing number of home based business audits, I can help provide you with the tools to accurately account for all of your business expenses. Audit activity in the self-employed/home based business group is up 23-66% for 2005 compared to 2003, and is expected to increase at least as much for tax year 2006.

I cannot keep you from getting an IRS audit but I can provide you with the tools necessary so that if you ever get that dreaded “your return has been selected for audit” letter that you will not need to panic. You will have the tools necessary to provide the IRS with whatever information they request and sleep well each night knowing you have nothing to worry about. *An example of an actual IRS audit letter is enclosed.*

My family began the business in 1980 with one Mary Kay consultant. Since our existence, we have competed more than 60,000 tax returns with over half of them being Mary Kay Directors and Consultants. We have the experience based on our number of years in business and time spent with actual IRS auditors. We know what the IRS will allow and what they will NOT allow for Mary Kay Consultants and Directors. I believe that the knowledge we have attained is unmatched by any other firm concerning home-based business, specifically Mary Kay.

I would like to provide you with that information at no cost or obligation on your part. Since 1980, my firm has provided tax seminars to educate Directors and Consultants on how they need to account for their Mary Kay business on their personal return. We have traveled throughout the country, literally from coast to coast, including California, Florida and Alaska, to provide this information and are always looking to expand our business. I would like to establish business in your community and I am asking for your help. Normally, I would charge \$10 per person for those attending the seminar. However, I will leave that up to you to decide what you wish to charge, if anything. If you wish to charge then you may keep the money collected.

Ultimately, I would like to help you and your Consultants to do as well as possible and provide you with the correct information regarding your taxes. I can provide an excellent recruiting tool in helping your recruits understand their business, teach them what is deductible, and I can answer those difficult tax questions.

Please visit our website for more information concerning my firm and the economical costs associated with our tax preparation and bookkeeping fees.

# **DUE TO THE IRS TARGETING HOME BASED BUSINESSES FEDERAL AUDITS ARE INCREASING ANNUALLY**

## **WHY SHOULD TIERNAN & ASSOCIATES BE DOING YOUR TAXES?**

- ❖ We have the knowledge to make the audit process easy.
- ❖ We are a family owned and operated company with knowledge and experience based on almost 30 years in business.
- ❖ Over 700 of our clients have been Mary Kay Directors with 25 being Nationals.
- ❖ We will travel to your city to educate you and your Mary Kay group on how to maximize your expenses and increase your profits.
- ❖ Our average cost is lower than the national franchise average.
- ❖ We are flexible with your accounting, tax preparation, and bookkeeping needs.
- ❖ At home computer-based tax programs are not able to provide you with all possible Mary Kay deductions.
- ❖ No one knows small businesses, such as yours, better than Tiernan & Associates.