

Independent Referral Source: Example Email

Subject: Refund Opportunity (Time-Sensitive)

Hi [First Name],

We are reaching out to highlight a potential refund opportunity that could apply to you.

At a high level, a recent court case (**Kwong v. United States**) raises questions around how certain IRS deadlines were treated during the federally recognized COVID-19 disaster period. As a result, there may be an opportunity for U.S. taxpayers to seek to recover penalties, and in some cases interest, that were assessed in connection with deadlines that occurred during the disaster period, but it is not automatic and depends on your specific facts and circumstances.

Depending on the situation:

- If penalties were already paid, there may be a **potential refund opportunity**
- If penalties remain outstanding, there may be a **potential abatement opportunity**
- This opportunity may be applicable to clients who **claimed Employee Retention Credits** and incurred penalties (or related interest) in connection with amending their income tax returns to **reflect the ERC before July 10, 2023**.

Getting your free assessment is simple

- Go to **[Your Unique Microsite Link]**, enter your personal or company details (or details for both) into our system and complete and sign a Form 8821

This opportunity may apply to both **your business** and **personal taxes**. I am working with **Kevin O'Leary** and his team at **WonderTrust** to help bring this opportunity to the market and help clients quickly assess their opportunity and take the right steps to pursue recovery where appropriate.

Timing is important. The deadline for many taxpayers to take action may be **July 10, 2026**. After this date, the ability to pursue a refund or abatement may be lost.

If you have any questions, feel free to reply directly to this email.

Sincerely,

[Your Name]