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Dear Client,

The shamrock (on the label) is for the World Champion Boston Celtics and the smiling sun is hope that better days lie ahead for all. The country and the world look forward to a fresh new team in Washington. I hope everyone gives this a fair chance. After all, in many ways, things can not get any worse than they did in 2008.

There are a few new things going on in the tax world. In spite of the federal government operating at a huge deficit, we don't anticipate major tax increases real soon. There are real estate oriented tax relief provisions in place for 2008 including a limited deduction for real estate taxes for non-itemizers, a tax credit (paid back in future years) for certain first time home buyers, and relief from certain cancellation of debt income related to principal residence debt forgiveness.

Please note that on sheet 3 of the organizer (about half way down) there is a confirmation of the stimulus check you received if applicable. Please let us know if this is not correct. Essentially this is important for us to know because if you did not get the stimulus payment in 2008 you might get it on this return. Also for all of you Massachusetts residents, please be sure to complete the information (should be around the last page) asking about your health insurance coverage.

Around my office, Gary Emond has moved on to a big downtown firm. Gary was with me for seven years, and we all wish him well in his new endeavor. Lori Lessard, CPA has joined the office. Lori brings years of experience and sage wisdom to the office that will benefit us all.

Don't forget that you can always go to our website for up-to-date information about the office, income taxes and more (in case it is not in your favorites already; www.hoff-man.com).

Please give the enclosed organizer your best effort. Please try to get the information to us complete, accurate, and reasonably timely. Take a look at the checklist. We really insist on you signing the engagement letter before we can prepare your tax returns. As in the past, we will try to "e-file" everything, and to the extent we can convince you to go with direct deposit / debit and email of pdf's, we will. In light of the need for identity protection, last year we implemented a new more secure method of emailing pdf's of tax returns.

John M. Hoffman CPA