

January 10, 2011

Dear Client,

At the last minute it appears that the federal government has determined the tax structure for 2011 and 2012 – for the most part it is a repeat of 2010. The biggest difference is that instead of having zero federal estate tax (as we did for 2010) we have 35% estate tax rate for estates over \$5,000,000 and no tax for estates less than that.

On a personal note, Robin and I completed the construction of our home away from home in Savannah Georgia. We have been successfully living a “tale of two cities”, both personally and professionally. We love the weather and the friendly environment where we are in Savannah and technology and cooperative clients have allowed us to maintain that critically important high level of client service (in our own opinion). We do spend a lot of time in Boston and I can’t stop referring to Massachusetts as home. Don’t forget that the easiest way to reach me is email. Even if there is a matter that you wish to discuss over the phone, send me an email and I will call you right away. If there is something that requires a face to face meeting, I am sure we can fit something in the schedule while I am in town.

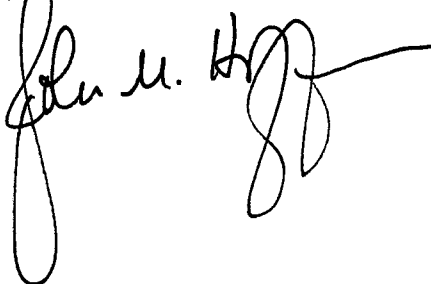
Mary Doyle CPA has joined my office. Mary brings years of experience including working for a “big 4” accounting firm, including time in Melbourne Australia. I am sure everyone will enjoy and appreciate the help and expertise that Mary brings. Another change is in my tax preparation software. The look and feel of the returns that we send you might be slightly different. If you have any questions, as always, don’t hesitate to ask.

Enclosed is the annual tax organizer / questionnaire package. We have the standard commonly omitted information, new things to look for this year, and tips on helping the preparation process. Of course there is the organizer / questionnaire, and the representation letter. Please sign and return the representation letter with your tax materials, and if possible, give the organizer a try. If you don’t use the organizer, please return it with your materials as we use information in it.

A lot of people have really enjoyed and benefited from my home built website – www.hoffman.com. I have added a feature called “where’s John”. It is not quite like Where’s Waldo, which would be more fun, but rather a bit of an itinerary that tells you my schedule. These plans change according to client and personal needs. If you need to meet with me in Massachusetts, you can see what my tentative plans are so we can make something work for both of us.

I look forward to getting your tax preparation materials and another year of service.

John M. Hoffman CPA

A handwritten signature in black ink, appearing to read "John M. Hoffman". The signature is fluid and cursive, with a long horizontal stroke extending to the right.