



Dear Client,

January 2021

A challenging year is now behind us. We hope that you and yours have stayed safe and healthy and that this next year will be a significant improvement over the last! We thank you for your loyalty and your willingness to work through the challenges we all faced as we sought to deliver our service while operating under trying circumstances. We do not know what the future holds but we have made many changes within our firm so that we can deliver the services you need despite the circumstances that may exist. Rest assured, despite prevailing circumstances, we will be working diligently to ensure that your annual filing is as painless and as effective as possible.

The pandemic forced us to examine how we interact with our clients and how we deliver our services. We recognize the difficulty in conducting business in a world where the unseen can have unforeseen consequences. Accordingly, we want to make you aware of how we are prepared to handle tax season this year.

We have added a secure portal to our website. This portal allows you to send us your tax documentation in secure electronic fashion. You may find this portal on our website at hartwellcompany.com under the client login tab. There you will find a link to our ***ImagineTime Client Portal***. If you do not already have log in credentials, you may request access to our portal by emailing Paul Genua (pgenua@hartwellcompany.com). In addition, we are able to send you encrypted correspondence and completed tax returns which you may sign electronically.

We are encouraging you to send in your information via mail and/or electronically. In the interest of everybody's health and well-being, we are seeking to minimize face to face time until the pandemic has decreased in significance and risk. We are available, on a limited basis, to meet with you for face-to-face interviews. Recommended protocols will be followed. Please call for availability. We are also available for virtual appointments, should you desire one.

Please note we have moved our St. Joseph location. We are now located at 800 Port St. Suite D in St. Joseph. We are one block north of our previous location on the opposite side of the road and directly across from the plaza containing the Mini Mart. Please see the map included below.

We will be submitting your tax returns to you electronically unless you instruct us otherwise. The electronic document will be your copy. All original documentation will be available for pick up or we can mail them too you. These documents will be sent securely. Please advise as to your desires for paper or the electronic version.

There have been significant changes in our industry over the years. We have attempted to keep those changes from impacting our relationship in an unnecessary way. We did that to keep the cost to you our client, within reason. **However, the pandemic, increasing regulation, and the impact of the laws passed during 2020 require that we increase our fees and make several procedural changes. We will make every effort to keep the increase in costs modest. Due to insurance and industry recommendations, we now require an engagement letter. That letter outlines our responsibilities as**

well as yours. This letter must be signed before we will begin your tax preparation and must be signed by both spouses if married. In addition, the IRS requires us to inform you of outside service providers that may have to have access to your confidential information, in order to facilitate our business operations and provide tax services to you. We have added some providers and that must be disclosed to you. That requires a new form that must be signed known as the 7216 letter. We have made that available on our website and that, along with the engagement letter must be returned to us to process your returns.

All fees for both personal and business returns must be paid for upon delivery. We will advise you on that cost in advance. We are set up to take payments over the phone. We still accept cash and checks, but given the current circumstances, we will not release relevant documents until received, either by mail or in person. We are not able to take receipt of electronic authorization to file until we have been paid.

Please make sure to read the description of the services we make available to you. We continue to make improvements and feel sure you will appreciate the effort to improve your life.

We are once again making our tax organizers available for free to anyone who requests one. If you have not used one in the past, please call the office to request one for 2020, as it is our attempt to be as thorough as possible in the preparation of your return. If you received an organizer last year, we will make every attempt to mail this year's organizer to the same address. If you do not receive one, but were expecting one, please call. If you do not want an organizer, we have made our expanded checklist available on our website.

Please note, the IRS has announced that they will not be accepting tax returns before the 12th of February. In addition, we have noticed significant delays and errors in processing of submitted documentation to both state and federal agencies. Please be understanding if you experience delays in having your refund processed or in regard to correspondence submitted and resolutions expected. Those delays are not on our end.

We continue to offer the following at No Additional Charge:

- Free electronic filing.
- Tax professionals with decades of experience.
- All returns go through multiple levels of review.
- Guaranteed product. Our mistake, we pay penalties and interest.
- Client returns and supporting documents are available for seven years. We will make these available to you via our secure web portal. Physical copies will incur a handling charge.
- Organizer available for your benefit. If you would like one, please give us a call!
- We are open 52 weeks of the year, always ready to serve you.
- Experienced staff and professionals with ongoing training and education.
- No charge for reruns (as long as this is not abused).
- We will alert you to any tax savings opportunities that exist.

Additional Charges May Apply in The Following Circumstances:

- Individual Tax planning or Tax Planning for business expansion
- If we feel it is necessary to charge you for those services we will let you know in advance.
- Consultations regarding nontax matters.