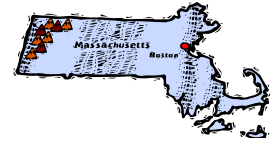




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January 3, 2016

Dear Client,

Rather uneventful year as to income taxes as we all get used to the impact of the Affordable Health Care Act, and the various budget balancing (or borrowing) provisions since then.

There was a rather noteworthy change to social security benefits (see insert), which eliminates certain techniques that had been available to married couples.

Identify theft, data compromises, and fraudulent tax filings have increased, and finally the IRS appears to be taking steps to prevent these thieves from stealing the billions that they have this way.

What can you do?

- Protect your data – don't give your social security number to everyone who asks for it (including web sites, department stores, and utilities).
- Don't wait until the last minute to file your tax returns

What can you expect?

- Refunds might not be issued as quickly as in the past.

Tax scammers making threatening phone calls are on the rise. These folks make intimidating threats, claiming that you will be arrested unless you send money to some debit card or by wire transfer. These thieves do not discriminate as to targeting – the rich and the poor, the young and the old (they even called me).

What can you do?

- Tax authorities contact you only by mail. Ignore any phone calls and any emails. If you get a phone call, either hang up, or ask for a name and a number to return the call and then contact me (and DO NOT WORRY).

Don't forget that the best way to reach me is email. Happy New Year!

*John M. Hoffman*

John M. Hoffman CPA