

Harvey & Martin, PLLC (June 19, 2026)

# **Exhibit A**

(Notice to Massachusetts Residents)



June 11, 2026

«Original\_Full\_Name»  
«Original\_Address\_1»  
«Original\_City», «Original\_State» «Original\_Zip\_Code»

Dear «Original\_Full\_Name»

We recently experienced an event that may have involved your personal information. This letter describes what happened, our response, and, as a precaution, steps you can take to protect your information from misuse, including the ability to enroll in twenty-four (24) months of credit monitoring services that we are offering free of charge.

#### **WHAT HAPPENED**

We received an unusually high number of e-file rejection notices and identify verification requests from the Internal Revenue Service and/or states related to some of our client's tax returns this tax season. In response, we promptly investigated and discovered that files of a subset of our clients were obtained by an unauthorized party. We are not aware of any misuse of the improperly obtained information other than possible attempts to file a limited number of fraudulent tax returns.

Receipt of this notice does not mean that a fraudulent tax return has been filed using your information. Rather, this notice is provided to make you aware that your information was taken by an unauthorized party, and to provide guidance on ways to prevent misuse of the information.

#### **WHAT INFORMATION WAS INVOLVED**

Our investigation has determined that the information related to you may include your name, your social security number, and may also have included your bank account number if it was included on your tax return.

#### **WHAT WE ARE DOING**

When we first became aware of the unusually high number of e-file rejection notices and identify verification requests, we contacted the IRS and worked with their anti-fraud program. We promptly took security remediation steps including password resets, expanded use of multifactor authentication and added technical security protections on top of our existing safeguards. The investigation has been undertaken by experienced cybersecurity professionals. As part of our ongoing commitment to your privacy, we are reviewing our policies, procedures, and processes to reduce the likelihood of a similar event in the future.

#### **WHAT YOU CAN DO**

##### **Get an IP PIN with the IRS**

To help protect yourself from tax-related identify theft we encourage you to enroll in the IRS Identity Protection Pin ("IP PIN") program. An ID PIN is a six-digit number that prevents someone else from filing a federal tax return using your social security number. When a return is filed without it, it is immediately rejected.

To enroll:

- Go to [www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin](http://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin).
- Click on the button: "Get an IP PIN."
- The quickest way to receive an IP PIN is to request one through your ID.me account, under your "Profile" page. If you do not already have an account on IRS.gov, you must register to validate your identity.
- Once you have enrolled, you must retrieve a new IP PIN each year. It typically becomes available in mid-January.

### **Consider filing an IRS Identity Theft Affidavit**

This tells the IRS a fraudulent return may have been filed using your information. You can either complete the form itself and fax it in or do it online at: [www.irs.gov/dmaf/form/f14039](http://www.irs.gov/dmaf/form/f14039).

### **Use the Provided Credit Monitoring Services**

We are providing you with access to **Single Bureau Credit Monitoring/Single Bureau Credit Report/Single Bureau Credit Score** services at no charge. These services provide you with alerts for twenty-four (24) months from the date of enrollment when changes occur to your credit file. This notification is sent to you the same day that the change or update takes place with the bureau. Finally, we are providing you with proactive fraud assistance to help with any questions that you might have or in event that you become a victim of fraud. These services will be provided by Cyberscout, a TransUnion company specializing in fraud assistance and remediation services.

To enroll in Credit Monitoring services at no charge, please log on to <https://bfs.cyberscout.com/activate> and follow the instructions provided. When prompted please provide the following unique code to receive services: **«Registration Code»**. In order for you to receive the monitoring services described above, **you must enroll within 90 days** from the date of this letter. The enrollment requires an internet connection and e-mail account and may not be available to minors under the age of 18 years of age. Please note that when signing up for monitoring services, you may be asked to verify personal information for your own protection to confirm your identity. If you have any issues or difficulty with the enrollment process please contact Cyberscout at 1-800-405-6108.

### **Monitor Your Accounts and Place a Fraud Alert or Security Freeze on Your Credit Reports**

We encourage you to remain vigilant against incidents of identity theft and fraud by reviewing your credit reports and account statements for suspicious activity and to detect errors. Under U.S. law, you are entitled to one free credit report annually from each of the three major credit reporting bureaus, Transunion, Experian, and Equifax. To order your free credit report, visit [www.annualcreditreport.com](http://www.annualcreditreport.com) or call 1-877-322-8228. Once you receive your credit report, review it for discrepancies and identify any accounts you did not open or inquiries from creditors that you did not authorize. If you have any questions or notice incorrect information, contact the credit reporting bureau.

You have the right to place an initial or extended "fraud alert" on a credit file at no cost. An initial fraud alert is a one-year alert that is placed on a consumer's credit file. Upon seeing a fraud alert, a business is required to take steps to verify the consumer's identity before extending new credit. If you are a victim of identity theft, you are entitled to an extended fraud alert lasting seven years. Should you wish to place a fraud alert, please contact any of the three credit bureaus listed below.

As an alternative to a fraud alert, you have the right to place a "credit freeze" on a credit report, which will prohibit a credit bureau from releasing information in the credit report without your express authorization. The credit freeze is designed to prevent credit, loans, and services from being approved in your name without your consent. However, you should be aware that using a credit freeze may delay, interfere with, or prohibit the timely approval of any subsequent request or application you make regarding a new loan, credit, mortgage, or any other account involving the extension

of credit. Pursuant to federal law, you cannot be charged to place or lift a credit freeze on your credit report. To request a freeze, you will need to provide the following information:

1. Full name (including middle initial as well as Jr., Sr., II, III, etc.);
2. Social security number;
3. Date of birth;
4. Addresses for the prior two to five years;
5. Proof of current address, such as a current utility or telephone bill, rental agreement, or deed;
6. A legible photocopy of a government-issued identification card (e.g. state driver's license or identification card); and
7. A copy of either the police report, investigative report, or complaint to a law enforcement agency concerning identity theft, if you are a victim of identity theft.

Should you wish to place a fraud alert or credit freeze, please contact the three major credit bureaus listed below:

TransUnion  
1-800-680-7289  
[www.transunion.com](http://www.transunion.com)

Experian  
1-888-397-3742  
[www.experian.com](http://www.experian.com)

Equifax  
1-888-298-0045  
[www.equifax.com](http://www.equifax.com)

Transunion Fraud Alert  
P.O. Box 200  
Chester, PA 19016-2000

Experian Fraud Alert  
P.O. Box 9554  
Allen, TX 75013

[Equifax Fraud Alert](#)  
[P.O. Box 105069](#)  
[Atlanta, GA 30348-5069](#)

TransUnion Credit Freeze  
P.O. Box 160  
Woodlyn, PA 19094

Experian Credit Freeze  
P.O. Box 9554  
Allen, TX 75013

[Equifax Credit Freeze](#)  
[P.O. Box 105788](#)  
[Atlanta, GA 30348-5788](#)

### **Other steps**

We encourage you to vigilantly monitor your financial statements and credit reports and immediately report any suspicious activity.

Under Massachusetts law, you have the right to obtain any police report filed regarding this incident. If you are the victim of identity theft, you also have the right to file a police report and obtain a copy of it.

### **QUESTIONS**

Please call us at 978-688-7701 with any questions or concerns.

Sincerely,



Harvey & Martin, PLLC

Harvey & Martin, PLLC (June 19, 2026)

# **Exhibit B**

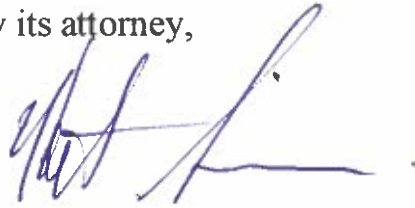
(Chapter 93H, § 3A Certification)

**CERTIFICATION OF CREDIT MONITORING SERVICES**

On behalf of Harvey & Martin, PLLC, I hereby certify that credit monitoring services were made available without charge to one hundred and eleven (111) Massachusetts residents, in compliance with Mass. Gen. Laws ch. 93H, § 3A.

Harvey & Martin, PLLC,

By its attorney,

A handwritten signature in blue ink, appearing to read 'Kent D.B. Sinclair', written over a horizontal line.

Kent D.B. Sinclair  
Sinclair Law LLC  
Box 5503  
Beverly, MA 01915

Dated: June 19, 2026