

David J. Decker

Certified Public Accountant

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May 18, 2023

Dear Clients:

This letter contains important information in regards to the filing of fraudulent tax returns that you were impacted by during the 2022 tax filing season. Enclosed are two additional letters with further information related to an opportunity to enroll in free LifeLock protection that we are providing and information related to obtaining an IP PIN from the Internal Revenue Service, if you have not already done so.

The privacy of your personal data is of the utmost importance to us and we want to provide a brief update regarding the additional steps we have taken to help protect your information going forward. After thorough review of the systems and multiple IT consultations, no definitive evidence of a data breach was found on our computer systems. However, we have upgraded our security software, backup systems, email protection, and updated our protocols to help mitigate any issues going forward. If you have any questions regarding the security of your personal information, please let us know and we will address them as best as we are able to or consult with our IT provider, if needed.

In regards to your 2022 tax filing, if you have not already, you more than likely will receive an IRS verification letter related to the paper tax return that you filed. If you receive one of these letters, please let us know, as we are enrolled in a program with the IRS to submit this verification on your behalf. This helps expedite the process, although they may still be delays in the IRS processing your return that are beyond our control.

Please also read the two additional letters, enclosed within, regarding the opportunity for you and your spouse, if applicable, to receive LifeLock protection for 2 years and more information related to obtaining an IP PIN, if you have not already enrolled in that IRS program. Enrollment in the LifeLock program is available for a limited time, so please do not delay in reviewing this information and signing up. If you filed a joint tax return for 2022, there are two letters enclosed (one for each taxpayer) with unique member ID numbers that will be needed for enrollment.

As always, please feel free to reach out to us with any questions or concerns that we may be able to assist you with. Enjoy the summer!

Best Regards,

David J. Decker, CPA
Alison Clark

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Dear <<FIRST NAME>> <<LAST NAME>>:

David J. Decker, CPA has retained NortonLifeLock to provide 2 years of complimentary LifeLock Defender™ Choice identity theft protection.

To activate your membership online and get protection at no cost to you:

1. In your web browser, go directly to **Norton.com/Offers**
2. Below the THREE protection plan boxes, you may enter the **Promo Code:** _____ and click the **“APPLY”** button.
3. Your complimentary offer is presented. Click the Orange **“START MEMBERSHIP”** button.
4. A Popup will appear to enter your Member ID <<MEMBER ID>> and click **“APPLY”**
5. Once enrollment is completed, you will receive a confirmation email (*be sure to follow ALL directions in this email*).

Alternatively, to activate your membership over the phone, please call: **1-800-899-0180**

You will have from June 1, 2023 until August 31, 2023 to enroll in this service.

Once you have completed the LifeLock enrollment process, the service will be in effect. Your **LifeLock Defender™ Choice** membership includes:

- ✓ Primary Identity Alert System[†]
- ✓ 24/7 Live Member Support
- ✓ Dark Web Monitoring^{**}
- ✓ Norton™ Security Deluxe² (90 Day Free Subscription)
- ✓ Stolen Funds Reimbursement up to \$25,000^{†††}
- ✓ Personal Expense Compensation up to \$25,000^{†††}
- ✓ Coverage for Lawyers and Experts up to \$1 million^{†††}
- ✓ U.S.-Based Identity Restoration Team
- ✓ One-Bureau Credit Monitoring^{1**}
- ✓ Annual One-Bureau Credit Report & Credit Score^{1**}

The credit score provided is a VantageScore 3.0 credit score based on Equifax data. Third parties use many different types of credit scores and are likely to use a different type of credit score to assess your creditworthiness.

¹ If your plan includes credit reports, scores, and/or credit monitoring features (“Credit Features”), two requirements must be met to receive said features: (i) your identity must be successfully verified with Equifax; and (ii) Equifax must be able to locate your credit file and it must contain sufficient credit history information. IF EITHER OF THE FOREGOING REQUIREMENTS ARE NOT MET YOU WILL NOT RECEIVE CREDIT FEATURES FROM ANY BUREAU. If your plan also includes Credit Features from Experian and/or TransUnion, the above verification process must also be successfully completed with Experian and/or TransUnion, as applicable. If verification is successfully completed with Equifax, but not with Experian and/or TransUnion, as applicable, you will not receive Credit Features from such bureau(s) until the verification process is successfully completed and until then you will only receive Credit Features from Equifax. Any credit monitoring from Experian and TransUnion will take several days to begin after your successful plan enrollment.

No one can prevent all identity theft or cybercrime. [†] LifeLock does not monitor all transactions at all businesses.

² Norton Security Online provides protection against viruses, spyware, malware, and other online threats for up to 5 PCs, Macs, Android devices. Norton account features not supported in this edition of Norton Security Online. As a result, some mobile features for Android are not available such as anti-theft and mobile contacts backup. iOS is not supported.

^{**} These features are not enabled upon enrollment. Member must take action to get their protection.

^{†††} Reimbursement and Expense Compensation, each with limits of up to \$25,000 for Defender Choice. And up to \$1 million for coverage for lawyers and experts if needed, for all plans. Benefits provided by Master Policy issued by United Specialty Insurance Company (State National Insurance Company, Inc. for NY State members). Policy terms, conditions and exclusions at: LifeLock.com/legal.

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Dear Clients:

Due to the high volume of identity theft and data breaches that occur in today's technology-based world, we are strongly recommending that all of our clients get an Identity Protection Personal Identification Number (IP PIN) with the Internal Revenue Service (IRS).

If you already have enrolled in this service or have previously been assigned an IP PIN by the IRS, you may disregard this letter. We will continue to need your new IP PIN each year when we file your taxes. If you are not enrolled to receive an IP PIN, please continue reading for more information.

An IP PIN is a six-digit number that prevents someone else from filing a Federal tax return using your Social Security Number. The IP PIN is known only to you and the IRS and will need to be shared with us in order to prepare your tax return each year. It helps verify your identity when you file your electronic or paper tax return. The IP PIN is valid for one calendar year and each year a new IP PIN is generated for your tax account. There is additional information for frequently asked questions regarding IP PINs at this website: <https://www.irs.gov/identity-theft-fraud-scams/frequently-asked-questions-about-the-identity-protection-personal-identification-number-ip-pin> or we would be happy to address any questions you may have, as well.

The fastest way to obtain an IP PIN is by visiting <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>, clicking the blue box "Get an IP PIN" and following the steps to create an ID.me account or login to your ID.me account, if you already have one. Assignment of IP PINs is available each year from mid-January through mid-November. **It is very important that, if you have already have filed your 2022 tax return, you DO NOT request an IP PIN until you are sure that your 2022 tax return has been processed by the IRS.** If you were expecting a refund and you have received the refund, your tax return has been processed. If you owed a balance due or your overpayment was applied to 2023, you would either need to create an ID.me account to review your tax return status or call 800-829-1040 for more information. If you are on extension for 2022, you may obtain an IP PIN now or wait until you have filed for 2022 and the returns have been processed. If you do get an IP PIN now, we will need it to finish your 2022 taxes.

In order to create an ID.me account, you will need to be able to take pictures of your government issued photo ID (driver's license) and do a facial scan using your cell phone camera to establish your identity and pass the verification process. During the account set up process there should be an option to request a video conference with an agent to help establish your account if you are unable to do the verification through the "self-serve" process. If you are unable to create an ID.me account, the other option for obtaining an IP PIN is to make an in-person appointment at a Taxpayer Assistance Center by calling 844-545-5640. There are locations in Springfield and

Brattleboro or additional Centers may be located on [irs.gov](https://www.irs.gov). You will need to bring a government issued ID, social security card/number, and additional tax documents for the verification process.

We understand that this process may seem complicated, tedious, or cumbersome but it is a one-time process and once you have an established account it will be easier to find and manage information about your tax returns and will it provide the safety of your tax identity with an IP PIN. We are offering our services, free of charge to help our clients obtain IP PINs because we think it is the most useful way to help protect against identity theft and fraudulent filing of tax returns. If you would like to make an appointment to walk through the process of creating an ID.me account or ask us any questions about the process, we will have the most time available to do this during the months of July, August, and September. At this time, we are unsure if we would be able to help you create an account online from our office due to the complicated process of verification that the IRS uses when comparing “known data” to verify your identity, but we would be willing to discuss it with you if you are unable to enroll on your own.

If married, we recommend that both the taxpayer and the spouse apply for their own IP PINs to provide the additional security that someone does not fraudulently try to file a tax return just using the spouse’s identification information. In order for someone to e-file a Federal tax return using any social security number that has an associated IP PIN, they must have the IP PIN or the tax return is automatically rejected. E-filing fraudulent tax returns, especially in the early part of tax season, is currently one of the most common ways tax fraud is now occurring.

Again, we want to reiterate how important we feel it is to participate in the program and receive free identity protection for your tax filings. Now that this program is available for anyone to participate in, regardless if they have been affected by identity theft, we do not see any reason to not take the steps towards additional protection of your identification by obtaining an IP PIN. Please reach out to us with any questions or concerns, free of charge, regarding this process. We hope that you have an enjoyable summer and look forward to working with you again whether it is in the upcoming months or next tax season.

Best Regards,

David J. Decker, CPA
Alison Clark