

Dear Client,

Tax season has officially arrived and we have a few important pieces of information we want to share with you.

- **Haiti Donations Made in 2010 are Deductible in 2009**

On January 22, a law was passed to allow taxpayers to claim a charitable deduction on their 2009 tax returns for Haiti disaster relief contributions made between January 11, 2010 and February 28, 2010.

- ❑ The contribution must be “cash” (cash, check, credit card, debit card or text message donation). Property donations do not qualify.
- ❑ Taxpayers may elect either 2009 or 2010 to claim the deduction. For certain high-income taxpayers, 2010 may be more beneficial because the itemized deduction limitation has been repealed.
- ❑ Substantiation can include a receipt, canceled check, or credit card statement. A telephone bill is adequate substantiation for a text message donation.
- ❑ Contributions must be made specifically for relief of victims in areas affected by the January earthquakes.

- **NEW: Register on our Website for Immediate Tax Return Retrieval**

Our online client accounts have allowed you to check your tax return status and to view your “cover letter” as soon as your tax returns were signed, giving you immediate access to the results. New for 2009 tax season, we will be posting your ENTIRE tax returns in your file locker when complete. Advantages include:

- ❑ Quicker access to review your tax returns.
- ❑ Access to an electronic copy of your tax returns whenever you need them. Ideal for bank requests or for misplaced tax return copies.

Security Concerns?

- ❑ Your online file locker is protected by 256-bit SSL encryption. There is NO encryption protection when we email your tax returns.
- ❑ In addition to your self-created password required to log on to your client account, a password will be required to *open* the PDF file of your tax returns. The password will always be your 5-digit Friedman & Perry, CPA’s client number (preceded by zeroes if your client number is less than 5 digits).
- ❑ The PDF file is created with Adobe Acrobat version 9.0. This is the most up-to-date version and provides the highest level of security, however, you may be required to update your Adobe Reader if you have an older version.

To create an account, go to [www.friedmanperrycpas.com](http://www.friedmanperrycpas.com) and click on “Client Accounts”. If you already have an account, but have forgotten your password, please create a new account. We do *not* have a password retrieval system. We will delete your old account.

We are looking forward to hearing from all of you and wish you a happy tax season!

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