

Message from Santa Barbara Tax Products Group, LLC

Date: 2/5/2010

CHECK PRINT RECORDS AND VERIFICATION

For assistance with clients who did not receive IRS funding as expected, remember that we have posted a notice call "IRS Refund Delays" under the 'Downloadable Forms' link when you log in to our website. This can help you explain to your customer what may have happened.

After you finish printing your checks, remember to connect again with your transmitter to send your check print records back to us as soon as you can do it. This helps reconcile our system to recognize what the check numbers are for check verification purposes.

We would also like to have you pass along a tip for your clients when they go to cash their checks. As you issue checks to your clients for the next few weeks, tell them to have the check cashing establishment verify the checks at the website listed on the check if they have internet access. Although we have designed the telephone verification system to be quite effective, the website verification will be quicker and easier than using the automated telephone number or calling our live support.

BANK FEES

Only one fee is charged by the bank, the account handling fee. It is important that no other fees are attributed to the bank. Tax preparers must take full responsibility for the fees they are charging. Electronic filing fees and service bureau fees are not bank fees, they are amounts paid to you or processed on your behalf. It is especially important when offering an RT that the customer is provided with the RT Fee disclosure produced from the software. The Fee disclosure accurately itemizes the fees in four categories; amount paid to tax preparer, amount paid to service bureau (if applicable) amount paid to transmitter and amount paid to bank. In the "amount paid to tax preparer," all fees such as electronic filing fees and document preparation fees are properly added together and correctly attributed to the tax preparer. If your software allows you to break these fees down further and itemize them in other places such as billing statements, you must be careful not to call them bank fees or name them in a way that they can be confused as bank fees.

Finally, any "amounts paid to the tax preparer" greater than \$400 are considered excessive and you may be required to justify fees above that amount. We thank you for your cooperation.

SBTPG, LLC