

As you been watching and living in Hawaii, we are currently under order by State and City government to "Stay At Home / Work From Home Order" from March 22, 2020. Unless, you are considered an "Essential" business. All restaurants closed, unless serving takeout, tourism is basically out of business, all sports postponed till further notice or cancelled, and every school closed and scrambling to figure out on how to set up online schooling.

Needless to say, the Hawaii, United States, and World economies are going to take huge hits. The US Congress has approved a \$2 TRILLION coronavirus rescue package. Though, we will see if the little people get any direct assistance.

As for Hawaii, some consolation is that we are a bit isolated from the US mainland and the world. So, hopefully we don't get hit hard by COVID-19, like other metropolitan areas. But all we can do is our best and stick together and "Don't Point Fingers!", till this



S.M. TATSUGUCHI & ASSOCIATES:

2019

Tax deadlines: Federal tax returns for individuals, trusts & estates, corporate and other non-corporate tax filers are now due July 15, 2020 for tax year 2019. Though estimated tax payments for 2020 should be done on time – 1st payment due April 15, 2020 for tax year 2020.

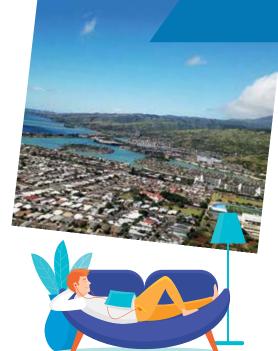
State of Hawaii tax returns for individual, trusts & estates, corporation and other non-



corporate tax filers are now due July 20, 2020 for tax year 2019. Though estimated tax payments for 2020 should be done on time – 1st payment due April 20, 2020 for tax year 2020.

We are still handling and processing 2019 tax returns, you can drop off documents, packages, shoe-boxes at the 1314 South King Street, Suite 622. We are checking everyday and are here for you. Or contact us at (808) 596-8208 or gtatsuguchi@smtass.com.

PURE MANAGEMENT



As a rental,

association, and commercial property management company we are still open

to assist all owners and tenants get through this COVID-19 pandemic. Which has isolated everyone from each other and limited living assistance for many people. It has halted all types of operations, programs, projects, etc.

You might say in away it has "Stopped Time". Pure Management will continue with all day to day operations, with the fairness, understanding, and caring that we can manage under such a unprecedent event in our generation. Owners, tenants, vendors, contractors, and others - your wellbeing is very important to us and we will do our best to accommodate all your needs.

ISLAND TEMPORARY NURSING / HAWAII HEALTHCARE SCHOOL

Our Healthcare

staffing operations are unfortunately in re-building process. We working toward building up our temporary staffing pool of employees, by commencing with an Nursing Assistant (NA) school.

We had our first class for Japanese speaking students – translated all class work and also materials from English to Japanese.



Which included all class room instructions translation from English to Japanese, during daily instructions. To our understanding this is the first official licensed class – geared toward Japanese students.

We had scheduled a Japanese NA class to commence April 1, 2020, which needed to be cancelled due to the COVID-19 pandemic.

THE RULES:

#1 rule – Take care yourself. No one is going to do it for you and if you don't do it you can't take care yourself. Physical / Mental / Spiritual – Balance...exercise your body, mind, spirit – equally.

#2 rule - Take care your love ones. Need to do #1 rule to do #2 rule.

Effective Timely Communication – Effective, make sure the person(s) you are communicating to understand your message – no sense communicate a message that your audience does not understand. Timely, make sure that your message gets to person(s) when it is needed, not after it is needed. Communication = Message, make sure it is understandable and concise.

Time – Is a commodity, that you cannot make more off. Therefore, don't waste it, by making careless mistakes. Mistakes cost time, so never assume and always ask questions regarding the task at hand. "There are no Stupid Questions – Only Stupid Answers:" - So always ask...

Teamwork – We are a team, always play your position (job) first, then help your teammates (co-workers). There are no "I's" in team (company) and only teammates (co-workers) here – no individuals (primadonna). They are all kicked off the team (company).

Fair, Honest, Reliable, & Consistent – Fair and Honest to yourself, don't lie to yourself or cheat yourself as to how you are doing accordance to standards and rules. Reliable and Consistent to others, make sure "You do as you say" to those that count on you and can count on you regularly.

Common Courtesy – Do to others as you would like others to do to you. Leave things as you found them or in better condition. Push in your chair, look at the person when being spoke too,..... The words, "Please, Thank you, Good Morning, Good Evening" are important.

KISS NIKE - "Keep It Simple Stupid & Just Do It". Life is already difficult, keep things simple and just do it.

Only Doing or Not Doing – There is only "Doing" or "Not Doing" the task. There is nothing in between Doing or Not Doing.....

The \$2 Trillion (\$2,000,000,000,000) COVID-19 Stimulus Bill

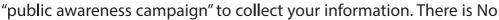
"CARES Act", was passed by U.S. lawmakers with little fanfare. The act became the largest economic stimulus bill in modern

history, more than doubling the stimulus act passed in 2009 during the Financial Crisis. Below is a brief summary where the funds will be distributed too:

Category	Total Amount	Share of the Package
Individuals/Families	\$603.7 billion	30%
Big Business	\$500.0 billion	25%
Small Business	\$377.0 billion	19%
State & Local Gov't	\$340.0 billion	17%
Public Services	\$179.5 billion	9%

Coronavirus checks

If you made less than \$75,000.00, you will be eligible for a payment of \$1,200.00, couples \$2,400.00. Dependents \$500.00. The federal government says within 3 weeks payments should go out and based on your 2018 tax returns. If you did not file taxes for 2018, there will be a



Sign Up. Payments will either be sent direct deposit (if you received your tax refund direct deposit) or last known address. If you received Social Security or didn't make enough to file a tax return – you are eligible to received checks.

Small Business Owners – COVID-19

There are several business relief options; Paycheck Protection Program, Economic Injury Disaster Loan and Loan Advance, SBA Debt Relief, and SBA Express Bridge Loans. Under the US Small Business Administration there is Guidance for Businesses and Employers and Local Assistance.

Pure Real Estate, Inc
Real Estate • Brokerage • Property
Management Handyman Services
(808) 791-5830

SM Tatsuguchi & Associates
Account Preparation
Bookkeeping • Payroll
(808) 791-5830

Island Temporary Nursing

Healthcare Staffing
Private Care Services • Staffing Services
(808) 791-5825