

CLIENT ACCEPTANCE

The following tax returns have been prepared for me by Monica Haven, E.A. (EA):

- Federal
- State(s): _____ 2015 2016 2017 2018 2019 2020
- Business: _____
- Fiduciary: _____
- Previously unfiled returns – Tax Year(s): _____
- Amended returns – Tax Year(s): _____
- Other: _____

My tax returns have been **e-filed**.

I have elected or am required to **mail** the tax returns prepared for me. Although EA has informed me that electronic filing may provide a number of benefits (including acknowledgment that the tax authorities have received the return, a reduced chance of processing errors, and a faster refund, if applicable), I will assume responsibility for mailing or otherwise submitting my paper returns and understand that EA will not file, mail, or submit my returns on my behalf.

My signature below indicates that:

Responsibility: I have reviewed the returns and state that all information contained therein is as I have provided to EA and that nothing was added nor deleted which would understate my tax liability.

Other Jurisdictions: I understand that it is my obligation to inquire, identify and inform EA if I am subject to filing requirements in taxing jurisdictions other than the one(s) for which I have explicitly engaged EA.

Worldwide Income: I am aware that US taxpayers are required to report income from US as well as foreign sources. I further understand that US taxpayers who own, have an interest in or have signature or other authority over asset(s) in a foreign country may be required to report the existence of such asset(s). As a result, I have reported to EA any and all foreign asset(s) which I own or over which I have signature authority, including but not limited to funds in foreign financial institutions, real estate, rights to foreign pensions, rights to distributions from foreign estates or trusts, life insurance with cash surrender values, and other foreign asset(s).

Health Insurance: I know that the Affordable Care Act (ACA) requires that every member of my household must have healthcare coverage and that I must report such coverage when filing a tax return. I may be subject to a penalty if I did not have coverage or provide proof (Form 1095) of such coverage to EA, unless I am eligible and can provide a certificate of exemption from the insurance exchange.

Repair Regulations: EA has performed a summary review of my past depreciation schedules to help me determine if further analysis is warranted to comply with IRS regulations regarding the expensing or capitalizing of costs incurred in my trade or business. I am aware that my prior-year returns have been prepared by EA on the principle that a capital asset is a unit of property with a useful life exceeding one year and an acquisition cost exceeding a few hundred dollars. These assets have in the past been depreciated rather than expensed. EA will continue to employ this same approach which is consistent with the new regulations unless I affirmatively elect and submit a written request to EA to make a retroactive accounting method change.

Payroll Issues: I understand that it is my responsibility to properly classify individuals that I have hired as employees or independent contractors, to engage a payroll service company, or timely request that EA issue informational returns to affected payees. I understand that landlords and business owners must comply with these rules and that domestic employers are also subject to payroll reporting and other employment legislation.

Electronic Banking: It is my responsibility to verify bank routing and account numbers if I have requested EA to authorize federal and/or state tax authorities to electronically withdraw funds for payment of tax balances due or estimated quarterly liabilities; or if I have asked that tax refunds be directly deposited to my account.

Copies: I have received signed copies of my tax returns for my files. I may request additional copies at a cost of \$50/return plus postage. I have been advised to keep these copies and all of the supporting documentation regarding the income and deductions claimed on my return for at least five (5) years.

Communications: I agree to promptly provide a complete copy of all communications I may receive from the tax authorities to EA who will then advise if any further course of action should be taken. I will keep the original notice (including envelope) and mail, fax or e-mail only a copy to EA.

Engagement: I am aware that EA has now satisfied the Engagement Agreement and that EA has no further contractual obligations to me. If needed, I may request additional services under a separate agreement and fee structure.

In compliance with the provisions of the Gramm-Leach-Bliley Act of 1999, Client is hereby informed that EA does not disclose any nonpublic personal information about current or former clients to anyone, except as instructed to do so by such Client. EA restricts access to nonpublic personal information to those professionals who may assist in the preparation of Client's return or provide tax advisory and bookkeeping services. EA has instituted all reasonable measures, including physical, electronic, and procedural safeguards to protect Client's nonpublic personal information. Client, however, assumes the risk of loss of confidentiality and/or tax documents during electronic transmission via the internet or mailing via U.S. Post Office or other third party delivery services. Client is hereby informed EA can provide tax planning services only with Client's written consent.

Client Signature: _____ Print Name: _____ Date: _____
Spouse's (RDP's) Signature: _____ Print Name: _____ Date: _____

[If married, both spouses *must* sign]

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