

# CLIENT ACCEPTANCE

The following tax returns have been prepared and e-filed on my behalf – unless otherwise indicated below – by Monica Haven, E.A. (EA):

- Federal       State(s): \_\_\_\_\_      2017    2018    2019    2020    2021
- Business: \_\_\_\_\_       Fiduciary: \_\_\_\_\_       Estate       Gift       Other: \_\_\_\_\_
- Previously unfiled returns – Tax Year(s): \_\_\_\_\_       Amended returns – Tax Year(s): \_\_\_\_\_
- I have elected or am required to **mail** the tax returns. 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 the 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 (e.g., other states, foreign countries or taxing authorities).

**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), as well as transactions in bitcoin or other virtual currencies.

**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 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; that landlords and business owners must comply with these rules; and that domestic employers are subject to payroll reporting and other employment legislation.

**Unrelated Business Income (UBI):** I understand that Form 990-T is required to be filed if UBI for any retirement plan invested in a limited partnership exceeds \$1,000 during the tax year. (Form 990-T may also be filed to claim a loss carry-over if UBI nets to a loss.) Failure to pay the resulting tax liability with assets of the retirement plan may result in a prohibited transaction; thereby disqualifying the account and mandating a taxable lump-sum distribution of all assets. I understand that it is the obligation of the IRA trustee to file all requisite tax returns and that it is my responsibility to contact the trustee to ensure the Form 990-T – if required – has been properly and timely filed.

**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. NOTE: EA has returned all original supporting documentation and data to me.

**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 provide copies of *all* pages of the notice to EA for review and advice.

**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 <i>must</i> sign]]		

**Monica Haven, EA, JD, LLM**

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