

# ADDENDUM TO ENGAGEMENT AGREEMENT FOR DIVORCED OR SEPARATING CLIENTS

Client Names: \_\_\_\_\_  
(Hereinafter referred to as "Clients")

Tax Practitioner: Monica Haven, E.A.  
(Hereinafter referred to as "EA")

## Filing Status

Married parties who do not have a final decree of divorce on December 31<sup>st</sup>, may file a joint or separate tax return. **NOTE:** If a custodial parent files separately as "Head of Household", the party without physical custody of any children must then file as "Married Filing Separate".

## Conflicts

Clients understand that EA cannot prepare one return with information that is in conflict with the information provided on another return. If at any time, either party feels that this or another conflict of interest cannot be managed in an impartial manner, either or both Clients may terminate engagement of the EA.

## Disclosures

If a joint return is filed, EA may provide returns and copies of supporting documentation to either spouse without consent from or notification to the other spouse.

## Responsibility for Tax Owed

Joint filers are *each* liable for the entirety of any tax owed; the tax authorities will pursue each party for any tax due, regardless of any court mandates.

## Representation

If Clients' joint return is challenged at any time by a tax authority, Clients may engage EA to provide joint representation. At that time, each signatory on the originally filed tax return will be required to provide a separate signed Power of Attorney so that EA may provide assistance during the examination of the return.

## Privacy and Privilege

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 maintains physical, electronic, and procedural safeguards to protect Client's nonpublic personal information.

EA is generally not authorized to disclose tax return information for purposes other than the preparation and filing of the tax return, however EA may disclose tax return information to third parties with Client's consent to such disclosure. Once any information is disclosed to a third party per Client consent, EA has no control over what that third party does with the information. If the third party uses or discloses the information for purposes other than the purpose for which Client authorized the disclosure, EA is not responsible for that subsequent use or disclosure under federal tax law and Client may not be protected from that disclosure.

Clients have been informed that privilege—however limited—may be waived when communicating with EA in the presence of third parties.

## Client Acknowledgement

Client signatures below are acknowledgment that both parties understand and waive any conflict of interest as described above. *Clients further acknowledge that EA has advised Clients to review this matter as well as all implications of the marriage dissolution agreement with legal counsel before signing this waiver.*

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