

# PRECAUTIONARY DISCLOSURE AUTHORIZATION

Client Name(s): \_\_\_\_\_  
(Hereinafter referred to as "Client")

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

## Special Circumstances

On occasion, I become concerned about a client when I have reason to suspect that the client may be suffering from confusion or memory loss. Some indicative signs may include failure to make estimated tax payments, bouncing checks, not paying bills, contributing to previously unfamiliar charities, making large gifts, transferring funds to non-family members, being unaware of excessive trading in a brokerage account or unusual bank account activity, and missing appointments. While there may be rational explanations for each action and no single action is indicative that a problem in fact exists, I worry.

But privacy restrictions prohibit me from contacting anyone other than the client to share my concerns or follow-up in an effort to protect my client's welfare. For just such situations, I must have the client's permission in advance to contact a family member or friend. This permission may be revoked at any time.

If you would like, you may now designate someone with whom I may communicate my concerns on your behalf:

Client hereby authorizes EA to contact the individual listed below if EA is unable to reach Client, if Client has not timely filed a tax return, or if EA has concerns about Client's financial decisions and personal welfare:

\_\_\_\_\_  
(NAME OF CONTACT)

PHONE: \_\_\_\_\_  
E-MAIL: \_\_\_\_\_

## Confidentiality

Client is hereby given notice that all communications throughout the tax preparation process with EA are confidential, but *not privileged* and may be disclosed if a summons is issued. The working papers for this engagement are the property of EA and constitute confidential information. Any requests for access to these materials will be discussed with Client before making them available to other parties.

Limited privilege may be available during the representation process under Code §7525. Client may advise EA to assert this privilege in non-criminal taxation matters involving the Internal Revenue Service or federal district courts. Client, however, should be aware that disclosure of information considered during the tax preparation process is not covered under privilege—only tax advice communications are covered. Client has been informed that privilege—however limited—may be waived when communicating with EA in the presence of third parties.

Client hereby agrees to reimburse EA for all costs, including attorney fees, required to defend the privilege asserted. *Client should immediately engage legal counsel if concerned about possible criminal matters.*

## Privacy

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.

Client Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Client's Name: \_\_\_\_\_

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