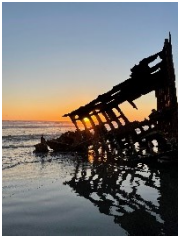


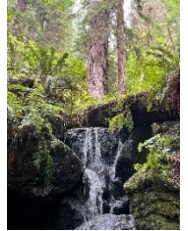
Dear Friends and Clients,

The new tax season is here, and I suppose you just said “ugh!” Maybe I can boost your spirits – or distract you – with a brief travelog?



Tethered to our local environs by a year-long landscaping project, we finally broke free of our shackles and escaped to charming seaside villages in Washington and alluring coves along the Oregon coast. We began our littoral exploration at Cape Disappointment where the mighty Columbia – the largest river in the US – collides with the world's largest ocean and hundreds of mariners have fallen victim to the fury of swirling winds and crashing waves. All that churning results in the buildup of a massive, inconvenient, and dangerous sand bar that must be carefully circumnavigated. The US Coast Guard performs an average of 350 - 400 rescues annually at this site! At sunset, we enjoyed spectacular views of the skeletal remains of an old sailing vessel that had run aground on the black sand beach at Fort Stevens. The tide was coming in, but the beach was conveniently shallow and so we strolled into the cold surf for some calendar-worthy photographs.

Whenever we briefly turned from the coast, we traversed the heavily wooded mountain range along routes that were untraveled and isolated through towns identified on Google Maps but otherwise non-existent: A single farmhouse here, a lonely ranch there, hidden logging roads, brazen and barren clear-cuts, and always the scent of pine and earthy detritus. At Prairie Creek State Park I hiked to Trillium Falls through a forest of majestic old growth redwoods that had miraculously evaded the lumberjack's saw and now stood silent watch over alders, Sitka spruce, and ferns. The path zig-zagged uphill for a short while and then dropped down into a creek fed by a small cascade that hardly could be called a waterfall. No matter! The trickle was lovely and calming and tempted me to hop over dangerously slick rocks.



Delectable meals often competed with unparalleled example, the cook at River View Dining promised to keep arrival. And boy, are we glad he did! We each had a large oysters slathered in his secret concoction of garlic, in Bay City, a small hole-in-the-wall joint owned by 4 original owner's granddaughters, my eggs Benedict came poached eggs were perfectly done and the sauce was just edge. Although we were stuffed, we ordered a slice of that the dessert would be as flawlessly scrumptious as



scenery and stacked up quite favorably. In South Bend, for the grill hot when I called to announce our impending bowl of thick clam chowder and then shared a dozen BBQ'd tarragon, and other undisclosed ingredients. At Downie's Cafe generations of industrious women and still run by 2 of the with fresh avocado and a heap of local bay shrimp. The right. Tom's pancakes were thick and fluffy with a slightly crisp home-baked marionberry pie, if only because we had to assume everything that came before.

Do you feel better? Good! So, let's talk tax...

THE TAX PREP PROCESS

To help me provide ever-better service, I ask you to adhere to the following procedural guidelines and note these due dates:

1. **DUE January 31st:** While I have in the past waited patiently to hear from each of you in *your* timeframe, I now require your response **on or before Wednesday, January 31st**, indicating that you plan to engage my services for the upcoming tax season. To confirm your intent, you must **submit an Advance Payment of \$750 by check or PayPal** on the [Payments](#) page of my website. This amount will be applied to your invoice when services have been rendered.



If I have not received your retainer by the end of January 2024, I will presume that we are no longer working together and that you have elected to file on your own or engage another practitioner.

2. **DUE February 16th:** Please head to the [Home](#) page of my website to download the **Client Packet**, the top-most manila folder in the right-hand sidebar. This packet contains everything you'll need for the upcoming tax season, including my *Personal Tax Organizer* as well as a list of *Documents Needed for Tax Preparation*, *Supporting Data Required*, *Office Policies*, and various forms that you'll have to sign to jump-start the tax preparation process. Be sure to **sign and return the following to me on or before Friday, February 16th**:

- **Engagement Agreement** – please initial on Page 1 and sign on Page 2.
- **Taxpayer Consent** – please sign. **NOTE:** The format of the Taxpayer Consent form is dictated by the US Department of Treasury and is intended to cover all eventualities. I ask that you sign the form to give me permission to calculate your estimated tax payments [which I may otherwise not do] and to use your mail and e-mail addresses [yes, those are considered “taxpayer information”] when I distribute *my* newsletters, web-blasts, articles, or seminar announcements. I promise not to share your information with third parties or in any other manner which you have not authorized.



If I have not received your signed documents by mid-February, I will be unable to work with you and will *automatically* refund any retainer you may have previously submitted.

Monica Haven. EA, JD, ULM

3. **DUE March 15th: Submit your tax data by mail, fax, or scan only.** Clients unable to scan or print documents, may use a smartphone to create a *clear* image for submission. To ensure the integrity of your data, please use my [secure upload link](#) – it is as simple as dragging and dropping a file into the box. You can even protect your file with a password but will of course have to provide your selected password to me by phone or e-mail. Clients who are unable to use the upload link should provide their materials via tracking services offered by USPS Priority Mail, UPS, or FedEx. I will, of course, acknowledge receipt of your materials and place your file into my queue. **NOTE:** In-person appointments are not available.



I cannot guarantee timely completion of the tax prep process if data is submitted after the mid-March deadline. As a result, your returns will be placed on extension. **NOTE:** While an extension extends the time for filing, it does not extend the time for payment and so it will be *your* responsibility to estimate your TY'23 tax liability and submit it with the extension request. I will be happy to assist and/or arrange for automatic withdrawal of the amount due.



In an effort to streamline my workload, I expect to complete the tax prep process for all but a few clients by mid-April and will no longer file extensions on behalf of those clients who have not checked in with me to provide a satisfactory explanation for the delay. In other words, I will no longer tolerate procrastination. If you have previously provided most of the needed tax data and are merely waiting for various outstanding items, I will gladly request an extension on your behalf. Delays beyond your immediate control will most certainly be accommodated!

Individual returns on extension will be due October 15th. To ensure timely filing, I must have all outstanding data **on or before Friday, September 13th**.

Once your returns have been completed, they will be electronically and securely delivered to you. Clients who do not have internet access may request a hard copy of the completed tax packet. You will be asked to sign the **Client Acceptance** form indicating that you have received, downloaded, and reviewed your tax packet. And you will be asked to promptly pay my invoice. Upon receipt of your payment and signed Acceptance, I will provide you with federal and state **e-File Authorization** forms which you must sign and return so that I may submit the returns on your behalf.

FEES: Last year, some of my clients experienced a fee bump designed to offset inflationary pressures; others were spared. Please note that I am incrementally introducing a pricing schedule that is commensurate with rates charged by tax pros of equal experience and expertise. Rather than implementing an across-the-board increase, most clients should expect the customary annual increase of 5 – 10% while a few may experience a larger step-up. Clients with whom I've worked the longest will see the greatest increase since old-time, long-outdated fees must receive the largest adjustment to adhere to the prevailing rate structure. Presuming that your tax situation remains unchanged from the prior year, your fees for TY'23 will be based upon the fee charged for TY'22 plus the applicable inflationary adjustment. Should your situation become more complex, your fees will necessarily rise further.



Due to ever-increasing overhead costs, clients for whom I prepare fiduciary (Form 1041), partnership (Form 1065), corporate (Form 1120), estate and gift tax (Forms 706 & 709) returns will be assessed a computer processing fee of \$250. This surcharge is intended to cover amounts charged to me by my software provider and will be automatically added to your invoice.

DISCOUNTS: Your fee increase may be offset in part or in whole with Student, Senior or Multi-Return Discounts (15%), as well as the Early Bird Discount (10%) given to clients who **provide all of their tax data to me on or before Friday, February 16th**.

SERVICE CONTRACT: While I'm always pleased to answer your e-mails and return your calls, I have – with premonition – posted the answers to many of your questions on my website on a page entitled [How to...](#) Topics range from how to reach the IRS, cancel an automatic debit, find out if your amended return has been processed, order a transcript, and simply [have fun](#). Check it out and see just how clairvoyant WikiMonica is! However, if you would like to receive more personalized attention and answers to questions as they pertain *specifically* to you, you may purchase my Service Contract for a flat fee of \$250 rather than incur consultation fees that will otherwise be billed at \$350/hour. The Contract entitles you to *free* consultation through the end of 2024 on most routine tax issues and is available for a 25% discount if purchased when your returns are delivered to you.

Let's get started! Watch the deadlines. And help me to help you...

Monica

Opinions and recommendations stated herein are limited to those issues discussed above. This opinion does not consider or provide a conclusion with respect to any additional issues that may exist. Please be advised that any tax advice in this communication, including attachments and enclosures, was not intended or written to be used--and cannot be used by any taxpayer--for the purposes of avoiding any penalties that may be imposed by the tax authorities.

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