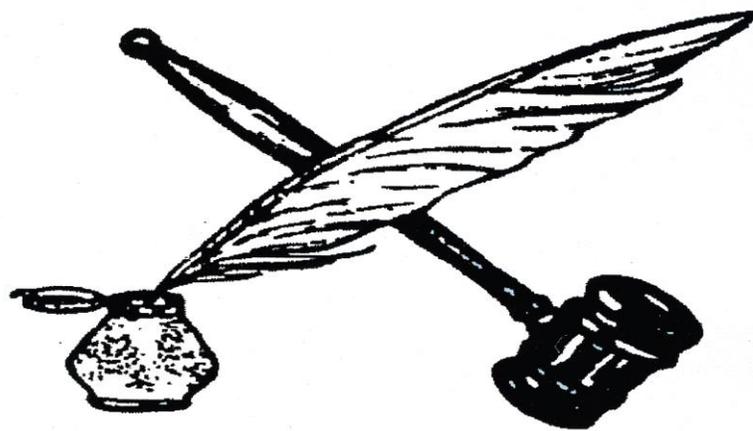


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The San Gabriel Valley Lawyer Referral Service is a non-profit organization, jointly created and maintained by the Pasadena Bar, Eastern Bar and San Gabriel Valley Bar Associations, that provides access to skilled, courteous and attentive attorneys who provide legal services to clients from communities throughout the San Gabriel Valley. We provide a valuable service to the public and to our panel members.

We invite attorneys throughout the San Gabriel Valley to join our team of qualified lawyers. When considering joining, please consider the following:

- The San Gabriel Valley Lawyer Referral Service is certified by the State Bar of California and meets the standards set forth by the American Bar Association.
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.MEETING ANNOUNCEMENTS.

SAN GABRIEL VALLEY BAR ASSOCIATION

DATE: MAY 7, 2021
TIME: 12:30 P.M.
PLACE: WEBINAR (No In-Person Meeting)
PROGRAM: "Tales from the Airport: Port of Entry Scenarios Under the COVID-19 Pandemic"
SPEAKERS: Daniel H. Tuang
MCLE: 1 Hour

* Details on how to sign up for the webinar will be posted to the website:
<https://sgvba.org/>

EASTERN BAR ASSOCIATION

DATE: MAY 20, 2021
TIME: 5:00 P.M.
PLACE: WEBINAR (No In-Person Meeting)
PROGRAM: "The Art of Conducting Remote Depositions"
SPEAKER: Ted Kubota, VP and Director of Sales, Veritext Legal Solutions
MCLE : 1 Hour Self-Study Event-General

Visit the EBA Website to Register
EBA Website: eбалac.org
Phone: 626-967-3115

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FOR CURRENT EVENTS VISIT

THE PASADENA BAR ASSOCIATION (PBA)

WEBSITE: www.pasadenabar.org **Phone:** 626-793-1422 **Fax:** 626-793-2370

American Rescue Plan of 2021

By: Therry Hansen, CPA MBA

On March 11, 2021, Congress passed the American Rescue Plan Act of 2021, with a cost of around \$1.9 trillion. In total the United States has provided about \$6 trillion to millions of Americans. Much of this relief will be provided the tax code with provisions like direct payments and an expanded Child Tax Credit in 2021.

This ultimately puts a strain on an already over-extended IRS. The IRS no longer acts as just a revenue collections department but has been put in charge of distributing money from the US treasury directly to the American people. Most of these provisions are temporary to help the country through the Pandemic. However, there is a chance that some of these provisions will be made permanent like the expanded Child Tax Credit benefit.

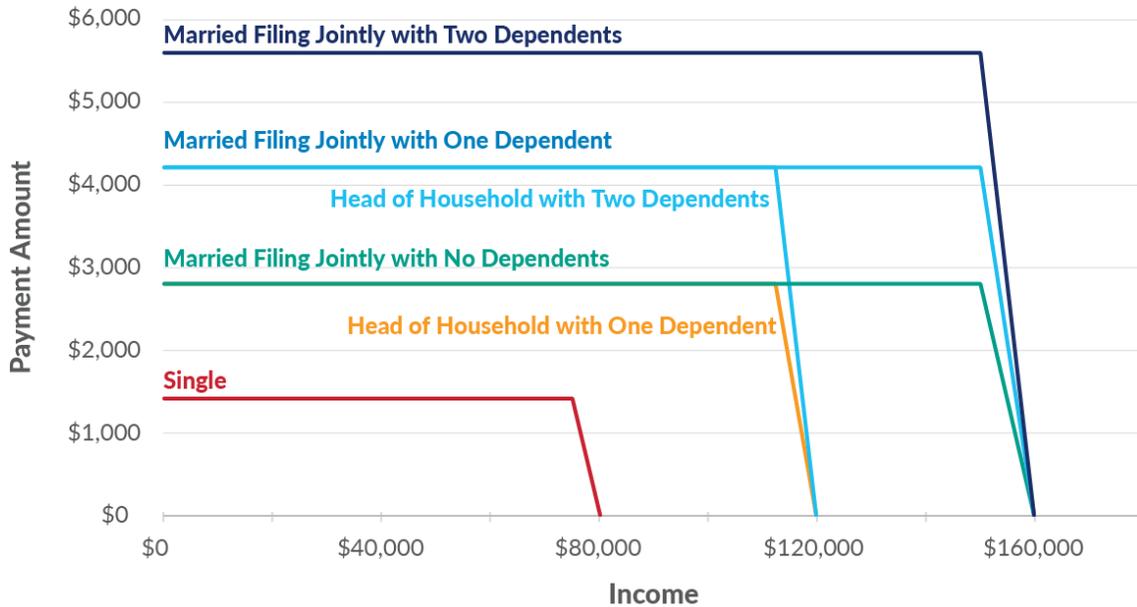
\$1400 Stimulus (Economic Impact Payments)

The American Rescue Plan Act created a new Sec. 6428B that provides a third round of stimulus checks. These payments include \$1400 for individuals, \$2800 for married taxpayers who file jointly, an extra \$1400 for each dependent for 2021. This round includes college students and qualifying relatives who are claimed as dependents, who were not included in the first two rounds of payments.

These payments are an advanced tax credit for 2021. High earners are ineligible for this advanced tax credit, which include individuals who earn more than \$80,000, Head of Households who earn more than \$120,000, and \$160,000 for joint filers. The payments begin to phase out for individuals with an AGI over \$75,000, \$112,500 for Head of Households, and \$150,000. This can create an incentive for taxpayers to increase contributions into retirement to lower their taxable income.

Relief Rebates in American Rescue Plan Act

Individual Economic Relief Rebate by Filing Status



Source: American Rescue Act (Senate Version), Tax Foundation calculations.

TAX FOUNDATION

@TaxFoundation

Unemployment Benefits

The American Rescue Plan Act extends the Cares act unemployment expansions through September 6, 2021. The total number of weeks of benefits available was increased from 50 to 79 for those who cannot return to work safely. It maintains the supplemental \$300 per week on top of the individual's state unemployment. The act provides 53 weeks of unemployment benefits after the state benefits end.

The American Rescue Plan Act makes the first \$10,200 in unemployment benefits for 2020, non-taxable on the 2020 income tax return, if the taxpayer(s) AGI is less than \$150,000. A taxpayer's filing status does not affect the AGI limitations.

Many Americans filed their tax returns before the American Rescue Plan Act was passed on March 11, 2021. By March 12, 2021 more than 45 million tax returns had been filed with the IRS. Many of those returns will be affected by the unemployment tax changes.

The IRS has stated that taxpayers should not amend their returns due to the IRS making adjustments included in the American Rescue Plan Act, so that in May they will begin to issue refunds to affected taxpayers.

Expanded Child Tax Credit

The first change the American Recure Plan implemented is that the entire Child Tax Credit is now refundable. This means that any credit in excess of owed taxes will be refunded to the taxpayer. This will benefit low-income taxpayers that often miss out on the excess money since it was non-refundable before.

The act increases the Child Tax Credit for households with children to \$3,600 for younger children or \$3,000 for children aged 6 or older and includes dependents who need care from the taxpayer. For high income taxpayers there is a phaseout that will decrease the credit amounts.

The IRS for the first time will estimate taxpayer's Child Tax Credit amounts and pay in advance 50% of this annual estimated amount. Payments will be distributed from July 2021 through December 2021. The IRS has set up the "Get My Payment" tool which allows taxpayers to opt out of the advance payments and provide more information that will be relevant to the tax credit.

Earned Income Tax Credit

The American Rescue Plan made changes to the eligibility for the Earned Income Tax Credit. This credit creates new rules for those without children. For 2021, the minimum age was decreased to 19 from 25, except for students (up to 24 years old), and qualified former foster youth or homeless youth (18 years old). The changes also allow taxpayers over the age of 64 to become eligible for the credit in 2021.

The EITC can be calculated using either the 2019 or 2020 earned incomes. Taxpayers can use whichever amount gives them the largest credit. Using the 2019 income will have no affect on the tax liability on 2021 tax returns.

The above changes at this moment are temporary changes. The American Rescue Plan did create one permanent change. Previously a taxpayer would have been ineligible for the credit if that had more than \$3,650 of disqualified income (certain types of investment income). With the new changes that eligibility moves to \$10,000 of disqualified income.

COBRA Continuation Coverage

The new act provides COBRA continuation coverage premium assistance for individuals who are eligible between April 1, 2021 and Sept. 30 2021. The American Rescue Plan act creates a new tax cod Sec. 6432, which allows a COBRA continuation coverage premium assistance credit to taxpayers. This new credit is refundable, and the IRS may make advance payments to taxpayers of the credit amount.

Under the new Sec. 6720C, a penalty will be imposed for failure to notify a health plan of ineligibility for the continuation coverage premium assistance. Those who receive the COBRA continuation coverage premium assistance credit will not be eligible for the health coverage tax credit and is not included in the recipient's gross income.

Family and Sick Leave Credits

The American Rescue Plan creates codes for the credits for sick and family leave originally enacted by the Family First Coronavirus Response Act. These credits have been extended to Sept. 30, 2021. These credits are fully refundable and are paid against payroll taxes compensating employers and self-employed taxpayers for coronavirus-related paid sick leave and family and medical leave.

The act increases the limit on the amount of wages that qualify for the credits to \$200 a day up to a maximum of \$12,000 for each individual. The credits are also expanded to some governmental organizations. The number of days a self-employed individual can use to calculate the qualified family leave equivalent amount for self-employed increases from 50 to 60. The limitation for the overall number of days included for paid sick leave (which now includes COVID-19 vaccination time off) will reset after March 31, 2021.

As the economy and public health situations hopefully begin to improve these benefits will bring relief to many taxpayers and companies trying to recover. This will also allow policy and tax makers the opportunity to see if these changes show a positive trend within the country. If so, they have the chance to make some of these temporary changes permanent within the tax codes

Therry Hansen, CPA MBA

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Certified Public Accountant

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UPCOMING
EASTERN BAR ASSOCIATION
MCLE PROGRAMS

THURSDAY, JUNE 17, 2021, 6:00 p.m.

Program: "Medical Billing"
Speaker: Philip D. Rake, D.C., D.A.B.C.O.,
Board Certified Chiropractic Orthopedist

THURSDAY, JULY 15, 2020, 5:30 P.M.

Program: "Using Social Media"
Speaker: Ted Kubota, VP and Director of Sales, Veritext Legal Solutions

THURSDAY, AUGUST 19, 2021, 5:00 P.M.

Program: "How to Protect Your Firm from Cyber Attacks"
Speaker: Tom Kirkham, CEO, IronTech Security

**Due to the COVID 19 pandemic, all EBA events will be held via
Zoom Webinars until we are able to meet in-person.**

To register for the above Zoom Webinars, visit the EBA website at ebalac.org

What's Happening at LA Law Library

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MAY 2021

Ask a Lawyer: Renting During COVID

Thursday, May 6 & Thursday, May 20 | 5:00 pm - 6:00 pm

CLASS WILL BE HELD VIA ZOOM. ZOOM INFORMATION WILL BE EMAILED TO REGISTRANTS PRIOR TO CLASS START TIME

Join a live question and answer session about tenants' and landlords' rights during the COVID-19 public health crisis.

Ask a Lawyer: Probate, Wills, & Trusts

Thursday, May 27 | 5:00 pm - 6:00 pm

CLASS WILL BE HELD VIA ZOOM. ZOOM INFORMATION WILL BE EMAILED TO REGISTRANTS PRIOR TO CLASS START TIME

Join a live question and answer session with an experienced probate (inheritance) and wills & trusts (estate planning) attorney. Subjects covered will include how to ensure that your money and property pass to your heirs the way you want and with as little trouble and expense as possible (wills and trusts, or estate planning), and the legal process of distributing a person's cash, property, and other assets after they die (probate and inheritance).



We are pleased to be able to provide **FREE** access to videos of some of our most popular classes. Below you will find categories of classes we offer. Please visit our website for our full list of classes.

LEGAL ISSUES DURING COVID-19

Find resources for people whose legal issues may be impacted by COVID-19. Areas covered include court hearings and extending deadlines, restraining orders for protection, housing, unemployment benefits and more.

BUSINESS SERIES

Learn all the things you "didn't know you needed to know" about building your business. Leading attorneys and financial professionals present comprehensive training needed to set up a business for long-term growth and success, even in challenging times such as these.

CIVIL RIGHTS

Learn about your right to be free from discrimination in employment, housing, public accommodations and education, plus other civil rights under state and federal law.

CLASES LEGALES EN ESPAÑOL

Vea algunos de nuestros videos populares de clases en línea para ayudarlo en sus problemas legales.

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Learn best practices for dealing with debt, your rights when facing repossessions, foreclosures and lawsuits, and when bankruptcy could be an option.

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CRIMINAL LAW

Learn about your rights interacting with police, and about release and bail reduction services if you're facing charges.

EMPLOYMENT

Learn about your rights and benefits as an employee or employer, including new rights created by law during COVID-19.

FAMILY LAW

Get the basics of divorce, custody, and child support, plus information on domestic violence restraining orders.

FINDING A LAWYER

Learn about options for getting help from a lawyer, plus information on how to talk to a lawyer, tell your story, and the importance of gathering the facts in your case.

HOUSING RIGHTS

Get the basics of landlord-tenant law, including evictions. Plus, learn about housing protections for victims of domestic violence, those with mental disabilities, and more.

LANDLORD/TENANT LAW

Learn about the rights and responsibilities of tenants and landlords, including the basics of the eviction process.

LEGAL RESEARCH & ACCESSING COURT RECORDS

Receive information on how to find the answers to legal questions, and how to access records from different types of courts.

PROBATE & PLANNING FOR END OF LIFE, ILLNESS OR DISABILITY

Get basic information on planning for end of life, illness and disability, including wills, trusts, and advanced health care directives. Plus, learn about the process for transferring property after death (probate).

STARTING & GROWING A BUSINESS

Learn how to set up a business for growth and success, protect your rights, and access funding for your business.

REPRESENTING YOURSELF IN CIVIL COURT

Learn about the civil court process from complaints through appeals, and how to represent yourself without an attorney.

UNEMPLOYMENT, DISABILITY & SICK LEAVE

Learn about important benefits, including unemployment and disability insurance, and sick time and sick leave, including new rights created by law during COVID-19.

WHERE YOU BEGIN

Learn how the legal system works for your type of issue. Get the basics, find out about important resources, and use what you learn to figure out what to do next.



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MANDATORY FEE ARBITRATION BULLETIN

If you have uncollected legal fees, the San Gabriel Valley Lawyer Referral Mandatory Fee Arbitration Program can help. We all know that before an attorney may sue a client for fees, the B&P Code requires that the attorney advise the client of the right to fee arbitration. But did you know that under California law, the attorney cannot initiate the arbitration or compel the client to participate in the process?

The only way an attorney can compel a client to arbitrate a fee dispute is if the parties have so provided in the retainer agreement. If your agreement does provide an arbitration clause, update it now! (A suggested fee arbitration clause for your retainer agreements may be found below)

The San Gabriel Valley Lawyer Referral Service Mandatory Fee Arbitration Program offers fee arbitration services for all Los Angeles County attorneys. In 2006 the SGVLRs adopted comprehensive new rules for arbitration of attorney fee disputes. These rules expanded the fee arbitration program and made the resolution of the fee disputes uniform, user friendly and timely. Under the rules (depending on the amount in dispute) the parties may have a one or three person panel of experienced arbitrators. Wherever possible, the SGVLRs tries to provide arbitrators with experience in the area of practice of the attorney(s) whose fees are subject to the dispute. It promises prompt and expeditious handling of each dispute by a knowledgeable and available staff.

FEE ARBITRATION CLAUSE

The dispute resolution provision of Attorney-Client Agreement may take various forms: One possible form is set forth below. Certain governing principles should be considered with regard to a fee arbitration provision for an Attorney-Client Fee agreement. They are:

- Before a dispute over legal fees arises, the parties may agree, in the Fee Agreement or otherwise that all fee disputes will be submitted to arbitration under Business and Professions Code Sections 6200 through 6202, but they cannot agree at the time that the arbitration will be binding.
- Before a dispute over legal fees arises the parties may not agree that they will mediate a fee dispute.
- After a dispute over legal fees arises, the client and the attorney may agree to non-binding and/or binding fee arbitration.
- For any disputes that do not involve attorneys' fees (e.g. malpractice), the parties may agree at any time, including in the Fee Agreement, and without waiting for a dispute, to begin arbitration proceedings.

SAMPLE FEE ARBITRATION CLAUSE

In the event of a dispute between you and our firm regarding our firm's fees, upon the request of either party, the dispute shall be resolved by arbitration under Business and Professions Code Section 6200 through 6206 with the San Gabriel Valley Lawyer Referral Service or another State Bar of California approved Fee Arbitration Program reasonably acceptable to you and our firm. The arbitrator(s) shall apply the law of the State of California. Unless we agree to binding arbitration after a dispute arises, any arbitration award is not binding on our firm or you, and to the extent permitted by law, our firm and you have the right to pursue any other available remedy within 30 days after the mailing of a non-binding arbitration award.

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