

Lavallee & Associates LLC

Annual Client Agreement
2024 Tax Year

Taxpayer's Name _____ Date of Birth _____ Occupation _____ SSN _____

Spouse's Name _____ Date of Birth _____ Occupation _____ SSN _____

Mailing Address: _____

E-mail Address: _____

Telephone Number: _____ Preferred contact | Telephone | E-mail

Please complete the following for dependents you will be claiming on your 2024 tax return ("the Contracted Tax Return")

Same as last year (if you check this box, you do not need to provide info below) | No dependents

Name: _____ Date of Birth _____ Relationship _____ SSN _____

Name: _____ Date of Birth _____ Relationship _____ SSN _____

Note: The following questions MUST BE ANSWERED in order to complete your tax return.

Were you legally married in 2024? | Yes | No

Was the taxpayer or spouse employed as a remote employee for an out-of-state company in 2024? | Yes | No

Do you need to file in another state? | Yes | No If yes, which state? _____

Did you purchase health insurance from Maine Community Health | Yes | No
If yes, Form 1095 A is required | Included in my documents | Missing Information

If you have a refund, would you like it direct deposited? | Yes | No | Same account as last year
Is this a joint account? | Yes | No | Checking | Savings (**For a new account please attach a voided check.**)

Did you pay the following in 2024? If yes, please include documentation.

Federal quarterly estimates? | Paid All As Recommended | Paid As Follows: 1st _____ 2nd _____ 3rd _____ 4th _____
| Paid None

State quarterly estimates? | Paid All As Recommended | Paid As Follows: 1st _____ 2nd _____ 3rd _____ 4th _____
| Paid None

Property tax in 2024? | Yes | No \$ _____

Rent for your residence in 2024? | Yes | No
If yes, was heat included? | Yes | No Amount Paid Monthly \$ _____
Number of months that rent was paid _____

Landlord's Name and Phone Number _____

Did you suffer any losses over \$500 due to storm damage in a Federal Declared Disaster Area that were not covered by insurance in 2024? | Yes | No

Did you make energy saving improvements in 2024? | Yes | No

If yes, Item(s) Purchased _____ Make _____ Model _____ Total Cost _____

Did you purchase an electric vehicle in 2024? | Yes | No

All EV's must have a Dealer Statement. Is it included? | Yes | No

At any time during 2024 did you (a) receive (as a reward, award, or payment for property or services) any digital assets; or (b) sell, exchange, gift, or otherwise dispose of a digital asset or a financial interest in a digital asset? | Yes | No

If yes, have you included all your digital reporting documents? | Yes | No

Do you have a health savings account? | Yes | No

If yes, were all funds spent on medical? | Yes | No

Did you at any time in 2024 have \$10,000 or more total invested in all Foreign Financial Account(s)? | Yes | No

If you are self-employed or own a rental property

Did you make any payments that would require you to send 1099s? | Yes | No

If yes, did you file all required 1099 forms? | Yes | No

I acknowledge if I received cash, cashier's checks, bank drafts, traveler's checks or money orders totaling \$10,000 or more from one individual, it is my responsibility to file Form 8300 reporting these transactions.

_____ (Please Initial)

Other than your spouse is there anyone you want us to discuss your tax return with? | Yes | No

If yes, please provide a name and phone number: _____

When your tax return is complete will you: ___Pick it up in person. ___Have it mailed to you (\$15.00)

___Have it emailed to you with the originals mailed (\$15.00)

I acknowledge that Lavalley & Associates, LLC will make two attempts to contact me regarding additional documentations or to get clarification on materials submitted. If I do not respond within 5 business days, preparation on my tax return will stop until I respond. This could add 4 weeks to the completion of my taxes or may result in the need for an extension. _____ (Please Initial)

All tax returns will be prepared for electronic filing unless otherwise noted.

I acknowledge full payment is due when I receive my completed taxes.

Signature _____ Print _____ Date _____

Lavallee & Associates LLC, Rande Lavallee, Enrolled Agent 1393 Augusta Road, Bowdoin, ME 04287. 207.798.4808

You have requested Lavallee & Associates LLC (“Lavallee”) to prepare your 2024 and _____ tax return or returns (“the Contracted Tax Return”). This form is to confirm and specify the terms of engagement.

You represent that you and your agents, if applicable (for example if you use a bookkeeper other than Lavallee), will provide Lavallee information which is complete, true, and correct, disclosing all relevant facts. I will not audit or otherwise verify the data you or your agent prepares/submits.

There are circumstances when information from a prior tax return is relied upon to complete the Contracted Tax Return. Examples of this include, but are not limited to, depreciation schedules, carry forward losses, and carry forward excess charitable contributions. If your prior tax returns were prepared by another provider, and you are aware of any inaccuracies in the prior return(s), it is your responsibility to inform me of the inaccuracies so they can be corrected. Otherwise, I will use applicable information from your prior year’s return(s) to complete the Contracted Tax Return.

In the event that information supplied by you or your agent, or your prior year(s) tax returns is/are not accurate for any reason, whether due to incorrect information currently provided to Lavallee or previously supplied to your former tax preparer or mistakes of the former tax preparer, by signing this form, you release Lavallee, its accountants, owner and employees, and Rande Lavallee, individually, from any and all claims and liability of any sort, including but not limited to, interest, penalties, back taxes, tax preparation or attorney’s fees related to: (1) incorrect information supplied by you or your agents; and/or (2) mistakes in the prior year’s returns or resulting from the use of the faulty information from prior year(s) in preparation of your Contracted Tax Return. In this form, you are not being asked to release our office from liability for your Contracted Tax Return for any reason other than inaccuracies resulting from faulty information provided by you or your agent or being carried forward from a prior year’s return that we did not prepare.

By law, I am required to disclose any position on a return for which there is a reasonable probability of challenge.

If you receive penalty and interest imposed as the result of my error, I will reimburse you for the penalty and interest assessed. However, the unpaid tax liability is your responsibility.

Your returns may be selected for review by the taxing authorities. Additional work required such as responding to inquiries, amending returns, or other tax authority representation will result in additional charges.

Should there be a disagreement of any sort between us, you agree to mediation. If mediation is unsuccessful, you agree to binding arbitration under the rules of the American Arbitration Association. The limit of time for making a claim arising from my services is one year after the services are rendered.

I will retain a copy of your tax return for 3 years. You should retain all documents and maintain all original source documentation. After 3 years, documents will be shredded without notice.

In the case of work product(s) covering more than one party, the undersigned enters into this agreement on behalf of all affected parties (i.e., husband/wife signing for both spouses).

You have the final responsibility for documents prepared by my office. I recommend you review them carefully before you sign them.

You acknowledge fees billed annually for your tax return preparation include income tax return preparation only. Appointments, e-mails, and phone consultations will be billed at our hourly rate of \$230.00 with a minimum charge of \$50. Payments are due when services are rendered. Documents will not be released or e-filed without payment. If mailing is requested, all tax documents are sent priority with tracking for a minimum fee of \$15.00.

By signing this form, I _____ (client name) acknowledge that I have read and understand it, have had the opportunity to have any questions addressed and agree to the liability waiver included herein.

Dated: _____
_____ Client Signature