

Lavallee & Associates LLC
Annual Client Agreement For Trusts & Estates

Trust Name _____ EIN _____
Personal Representative's Name _____ SSN _____
Mailing Address: _____
E-mail Address: _____
Telephone Number: _____ Preferred contact Telephone E-mail

Please list all beneficiaries with their addresses and Social Security Numbers. (Continue on the back if you need more room.)

Beneficiary Name: _____ SSN: _____
Address: _____

Beneficiary Name: _____ SSN: _____
Address: _____

Beneficiary Name: _____ SSN: _____
Address: _____

Beneficiary Name: _____ SSN: _____
Address: _____

In order to complete the return, we will also need:

- *A copy of the will.
- *A copy of the living trust.
- *A copy of the Death Certificate for an Estate.
- *A copy of the Personal Representative Appointment Paperwork.
- *A list of all income for the year and where it came from. (This will be from the date of death for an estate for one full year or date of death until December 31 of same year.) This will include year-end statements for interest, 1099-R (retirement statements) Social Security statements, bank statements, etc.
- *All expenses for the year by category for Trusts. (Legal, supplies, repairs and maintenance, etc.)
- *Closing papers for any property sold.

I acknowledge that Lavallee & Associates, LLC will make 2 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)

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)

*All tax returns will be prepared for electronic filing unless otherwise noted.
I acknowledge full payment is due when services are rendered.*

Signature _____ Print _____ Date _____

Lavallee & Associates LLC, Rande Lavallee, Enrolled Agent 26 Union Park, Topsham ME 04086. 207.798.4808

You have requested Lavallee & Associates LLC (“Lavallee”) to prepare your _____ 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