Lavallee & Associates LLC

Annual Client Agreement
2025 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 2025 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 2025? ☐ Yes ☐ No

Was your (and your spouse's) main home in the US for more than half of 2025? ☐ Yes ☐ No

Was the taxpayer or spouse employed as a remote employee for an out-of-state company in 2025? ☐ 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, Direct Deposit is required. ☐Same account as last year. ☐New account information is provided.
Is this a joint account? ☐ Yes ☐ No ☐ Checking ☐ Savings (**For a new account please attach a voided check.)**

Did you pay the following in 2025? 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 2025? ☐ Yes ☐ No $__________________

Rent for your residence in 2025? ☐ 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 make energy saving improvements in 2025? ☐ Yes ☐ No
If yes, Item(s) Purchased_____________ Make______________ Model_____________ Total Cost ___________

Did you purchase an electric vehicle in 2025? ☐ Yes ☐ No
All EV's must have a Dealer Statement. Is it included? ☐ Yes ☐ No

At any time during 2025 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, is you 1099SA included? ☐ Yes ☐ No
If yes, were all funds spent on medical? ☐ Yes ☐ No

Did you at any time in 2025 have $10,000 or more total invested in all Foreign Financial Account(s)? ☐ Yes ☐ No

Did you put any money into a 529 Plan? ☐ Yes ☐ No
If yes, please list the child's name and social security number and the amount.
____
____

If you are 100% VA Disabled is your annual letter included? ☐ 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 I am required to send 1099's to all subcontractors by January 31, 2026, if I have paid them $600 or more in 2025. I have been advised by Lavallee & Associates substantial penalties may be assessed for failure to file required 1099's. ______(Please Initial)

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 Lavallee & 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)

Lavallee & Associates highly recommends setting up an IRS Portal and applying for an IP PIN to protect your identity. In the near future all payments to the IRS will need to be made electronically. ______(Please Initial Here)

TAX YEAR 2025-TAX CHANGES

New Form Required – Schedule 1-A, Parts II – V.

IF ANY OF THE FOLLOWING APPLY TO YOU ANSWER THE QUESTIONS BELOW – IF NOT SKIP TO Page 4.

Part II -TIPS:

Did you receive tips 2025? ____Yes ____ No
Did you include your last paystub or document provided to you by your employer showing your tips for 2025?
____Yes ____No (THIS INFORMATION IS NECESSARY TO COMPLETE THE FORM.)
Were these tips received while performing a service that is a felony or misdemeanor under applicable law? (EXAMPLES: prostitution, pornographic activity, serving alcohol without a license, etc.) ____Yes ____No
TO QUALIFY FOR THIS DEDUCTION, YOU NEED TO BE BELOW THE INCOME GUIDELINES.

Part III- OVERTIME:

Were you paid overtime in 2025? ____Yes ____ No
Did you include your last paystub or document provided to you by your employer showing your overtime for 2025?
____Yes ____No (THIS INFORMATION IS NECESSARY TO COMPLETE THE FORM.)
Were you considered an eligible employee for overtime under the Fair Labor Standard Act? ____Yes ____ No (IF YOU ARE UNSURE ASK YOUR EMPLOYER, FLSA-EXEMPT DO NOT QUALIFY FOR THIS DEDUCTION)
TO QUALIFY FOR THIS DEDUCTION, YOU NEED TO BE BELOW THE INCOME GUIDELINES.

Part IV-CAR LOAN INTEREST:

Did you acquire a qualified passenger vehicle loan in 2025? ____Yes ____No
Was this vehicle used for personal use more than 50% of the time? ____Yes ____No (IF NO STOP HERE.)
Is the loan secured by the vehicle? ____ Yes ____ No
Is the gross vehicle weight less than 14,000 LBS? ____Yes ____No
Did the vehicle undergo final assembly in the United States? ____Yes ____No
Is the vehicle purchase information including VIN # and interest statement from the lender included? ____Yes ____No
(IF NOT, BY LAW WE MUST HAVE THIS INFORMATION.)

Part V-Enhanced Deduction for Seniors

Were you born before January 2, 1961? ____Yes ____No
Was your spouse born before January 2, 1961? ____Yes ____No
If you were born before January 2, 1961, you may qualify for this deduction.
THE DEDUCTION IS $6,000 FOR THE TAXPAYER BORN BEFORE JANUARY 2, 1961 AND $6,000 FOR THE SPOUSE BORN BEFORE JANUARY 2, 1961 AS LONG AS YOU ARE BELOW THE INCOME GUIDELINES.

I agree and understand the fee for this form will be $98. ________ Initial here if you would like this form to be prepared as part of your return preparation.

Schedule A-Itemized Deductions:

Although most individuals in past years have not had enough deductions (state income tax, property tax, excise tax, mortgage interest & donations) to benefit from itemizing due to changes in the tax law some individuals may now want to itemize.

If you would like this form prepared, please provide the items stated in the previous paragraph.

I understand and agree the fee for this form will be $126. ________Initial here if you would like this form prepared as part of your return preparation.

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_____________

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

You have requested Lavallee & Associates LLC ("Lavallee") to prepare your 2025 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 $300.00 with a minimum charge of $75. 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 ____________________________ (Printed 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