

Lorraine L. Darling, CPA
Annual Client Agreement

Taxpayer Name _____ Date of Birth _____ Occupation _____
Spouse Name _____ Date of Birth _____ Occupation _____
Mailing Address: _____
E-mail Address: _____
Telephone Number: _____ Preferred contact Telephone E-mail

Please complete the following for dependents you will be claiming on your 2021 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.

1. Amount you received for the 3rd Federal stimulus Payment \$ _____ (Taxpayer)
\$ _____ (Spouse)
\$ _____ (Dependents)
Include IRS Letter 6475. (Most individuals received \$1,400 for themselves and \$1,400 per dependent.)
 2. Amount your household received in Advance Child Tax Credits \$ _____ Include IRS Letter 6419.
 3. Did you receive \$285 for Maine COVID Relief \$ _____ (Taxpayer) \$ _____ (Spouse)
 4. Did you receive unemployment in 2021? Yes - Included in my documents. No
 5. Did you make \$300 (or \$600 for a joint return) in monetary donations for which you have receipts in 2021? Yes No
 6. Did you purchase health insurance from The Marketplace? Yes No
If yes, Form 1095 A is required Included in my documents Missing Information
 7. 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
 8. Did you pay the following in 2021? If yes, please include documentation.
 - a. Federal quarterly estimates? Yes No Paid All Missing Information
 - b. State quarterly estimates? Yes No Paid All Missing Information
 - c. Property tax in 2021? Yes No Missing Information
 - d. Rent for your residence in 2021? Yes No Did your rent include heat? Yes No
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Note: The following questions MUST BE ANSWERED in order to complete your tax return.

1. Did you make energy saving improvements in 2021 Yes No

Item(s) Purchased_____

2. Have you invested in virtual, digital or cryptocurrency? Yes No

3. If you have a health savings account were all funds spent on medical Yes No N/A

4. If you are self-employed, own a rental property, corporation or partnership
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 authorize my email address to be used for e-file confirmation purposes. Yes No

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** _____

Office use only TAXPAYER ID SPOUSE ID ENGAGEMENT

Lorraine L. Darling, Certified Public Accountant. 26 Union Park, Topsham ME 04086. 207.798.4808

You have requested Lorraine Darling, CPA P.C. to prepare your 2021 tax return. This form is to confirm and specify the terms of my engagement.

You represent that you will provide me information which is complete, true, and correct, disclosing all relevant facts. I will not audit or otherwise verify the data you submit. There are circumstances when information from a prior tax return is relied upon to complete the current year's 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 this year's return.

In the event your prior year(s) tax returns are not accurate for any reason, whether due to incorrect information relayed to your former tax preparer or mistakes of the preparer, by signing this form, you agree to release Lorraine Darling, CPA P.C., its accountants, owner and employees, and Lorraine Libby Darling, 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 mistakes in the prior year's returns or resulting from the use of the faulty information from prior year(s) in preparation of your 2021 return. In this form, you are not being asked to release our office from liability for your 2021 return for any reason other than inaccuracies resulting from faulty information 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 render 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.

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 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 \$200.00 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

Witness