ELENA C. LAVIGNE, CPA, LLC

WALKER, LOUISIANA

2024 INDIVIDUAL INCOME TAX RETURN ENGAGEMENT LETTER

This letter is to confirm the arrangements for income tax preparation services and express appreciation for the opportunity to be of service to you. To ensure a complete understanding between us, we are setting forth pertinent information about the services we propose to render to you.

We will prepare your individual federal and state income tax returns for the year ending December 31, 2024, from information furnished by you. In doing so, we will rely solely on information furnished, and there is no obligation on our part to verify, check, inquire, analyze, or apply any procedures with respect to information furnished by the client. In preparing your return, we may rely on information returns as to whether income is taxable, and we are authorized to use our judgment in evaluating the best tax return treatment. However, it is understood that the client remains responsible for any adverse determination by the Internal Revenue Service or the courts. This confirms that the final and ultimate responsibility is on you to report all income and substantiate any deductions reported on your income tax returns. Carefully review your completed tax returns for any discrepancies before filing them.

Fees for our services will be at our standard rates for tax work, plus out-of-pocket expenses and computer processing charges. The fee is due and payable upon presentation of our invoice. **If we begin preparing or completing your return and you then terminate the engagement, you will be invoiced and charged for the work completed to that point based on our current rates.**
Your return is, of course, subject to review by taxing authorities. Billing for such services is at my standard rates for the nature of service performed.

The fee for preparing your return does not include responding to Internal Revenue Service and/or state taxing authority inquiries, and the client understands that we are not responsible for Internal Revenue Service disallowance of doubtful deductions or deductions unsupported by adequate documentation for resulting taxes, penalties, and interest.

If you do not pick up your original documents by October 16, 2025, we will shred your original documents. We will only be able to provide you with an electronic copy of those documents via email after this date.

Sincerely,

Elena Lavigne

Elena Lavigne, CPA

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Client Signature Date