

## Leveille & Associates, Inc.

Tax and Bookkeeping Services

**Teri Leveille, EA**

BusyBookkeepers.com

26000 Towne Centre Dr, Suite 220

Foothill Ranch, CA 92610

Office (949) 837-8754

Fax (949) 837-7344

January 5, 2025

Happy New Year!

We hope this finds you well and that you have enjoyed the holidays safely with friends and family. I look forward to hearing from you as we begin this New Year.

In January and February, you can expect to receive the majority of your tax related documents. These documents include such items as your W-2s, Form 1099s, K-1s, brokerage statements, etc. Your check register may also include pertinent information.

In an effort to reduce the amount of paper we mail, **our annual package is now available online.** If you would like to use our traditional organizer, you will find it (along with the full organizer package) on our website [www.busybookkeepers.com](http://www.busybookkeepers.com). If you have already prepared other schedules for the necessary information, refer to them in the organizer and enclose them for our use. **We will be happy to mail a complete tax organizer package to you upon request.**

We have three options for providing your tax documents this year:

1. Bring everything with you to an in-person appointment. Please call the office to schedule a convenient time.
2. Upload your documentation electronically. Our file transfer service has changed. Access to the client area is via our website: [www.BusyBookkeepers.com](http://www.BusyBookkeepers.com). Once you select Client Area follow the steps to securely send us your documents. This link may also be sent to you via email.
3. Mail with the Enclosed Label which is addressed to our Lock Box.

Please include:

- A copy of a Driver's License or State ID for all adults on the return;
- All tax documents, W-2s, 1099s, K-1s, 1098s etc.;
- Financial statements (rental or business - when appropriate);
- Detailed reports for assets sold / purchased including basis and purchase date;
- Any tax notices sent to you by the IRS or other taxing authority;
- The completed Questionnaire or other detailed supporting schedules;
- The signed Engagement Letter (see online package).

Due to increased technology, software and operating costs, it may be necessary to increase our fee schedule for the upcoming season. Should you have any questions, please do not hesitate to contact me. I look forward to talking with you and appreciate this opportunity to be of service.

Very truly yours,

*Teri*

TERI LEVEILLE

Enrolled Agent

Enclosures

1040 - INDIVIDUAL TAX RETURN ENGAGEMENT LETTER

Thank you for selecting LEVEILLE & ASSOCIATES, INC. to assist you with your tax affairs. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Please review this letter carefully. To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign and date below to accept this engagement. Include with your tax package and/or fax it to us at (949) 837-7344.

We will prepare your federal and state information tax returns you request, review for estimated tax requirements and prepare estimated tax vouchers (as necessary) using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit.

It is your responsibility to provide information required for preparation of complete and accurate returns. You should keep with your completed returns all documents, canceled checks and other data that support your reported income and deductions. They may be necessary to prove accuracy and completeness of the returns to a taxing authority. You should review the returns carefully before you sign them.

Our tax engagement cannot be relied upon to disclose errors, fraud or illegal acts that may exist. However, we will inform you of any material errors that come to our attention. Further, it should be understood that you are responsible for the representations contained in your tax returns, and that all information used to prepare your tax returns are per your representation. You therefore release Leveille & Associates, Inc. and its representatives from any claims, liabilities, costs and expense relating to our services under this letter attributable to any misrepresentations by you or your representatives which result in additional tax, interest, penalties and other costs. By accepting this engagement, you also indemnify Leveille & Associates, Inc. and its representatives of any liability in excess of engagement fees received.

We must use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In order to avoid penalties, we will apply the "more likely than not" reliance standard to resolve such issues.

The law also imposes penalties when taxpayers understate their tax liability. If you have concerns about such penalties, please call us.

Your returns may be selected for inquiry and/or audit by a taxing authority. Any proposed adjustments are subject to appeal. In the event of an inquiry, request for additional information, or a tax examination, we can arrange to be available to represent you. Such representation will be a separate engagement and those services are not included in the tax preparation fee. Fees and expenses for defending the returns will be billed on an hourly basis at our standard rates at the time of inquiry.

Initial  
Here

We will retain copies of records you supplied to us along with our work papers for your engagement for a period of seven years. After seven years, our work papers and engagement files will be destroyed. All of your original records will be returned to you at the end of this engagement. You should keep the original records in secure storage.

Our fee for preparation of your tax returns will be based on the amount of time required at standard billing rates plus out-of-pocket expenses. Good faith estimate of the fees for your return is available upon request. All invoices are due and payable upon presentation. Any courtesy discounts applied to your original invoice will expire if the account is not paid within sixty (60) days.

We appreciate your confidence in us and the opportunity to be of service. Please do not hesitate to contact me should you have any questions.

Sincerely,

LEVEILLE & ASSOCIATES, INC.

\_\_\_\_\_  
Teri Leveille, EA

Accepted By:

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Tax Year(s): \_\_\_\_\_



## Drivers License Information

We are required to verify the identity of each adult included on a tax return we file.

We will need to enter your Drivers License or State ID:

State - License # - Issue Date - Exp Date - Doc # (NY Only)



\*\*\*Office Location:\*\*\*

26000 Towne Centre Drive (N), Suite 220  
Foothill Ranch, CA 92610



MAIL ONLY / LOCKBOX  
Leveille & Associates, Inc.  
26741 Portola Parkway #1E-708  
Foothill Ranch, CA 92610





## MEDICAL EXPENSES PAID

To be deductible, medical expenses must exceed 10% of your adjusted gross income, and then, only the amount that exceeds the 10% floor is deductible. Example: Your income is \$40,000 for the year - your medical expenses must exceed \$4,000 (10% of \$40,000) before the first dollar is deductible. Do not include medical expenses that were reimbursed by insurance or paid for with pretax funds.

|   |  |                      |    |
|---|--|----------------------|----|
| Hospital, Medical, Dental, Vision, Medicare* Insurance Premiums |  |                      |    |
| Doctors, Dentists, Psychotherapy & Psychological Counseling     |  |                      |    |
| Hospitals, Nursing Home, Nursing Care, Lodging, etc.            |  |                      |    |
| Prescription Drugs (no "over-the-counter" drugs except insulin) |  |                      |    |
| Glasses, Hearing Aids, Batteries, etc.                          |  | Auto Travel          | mi |
| Lab & X-Ray   |  | Parking Fees         |    |
| Supplies, Rentals, etc.:  |  | Phone (toll charges) |    |
| Other: _____  |  |                      |    |
| Other: _____  |  |                      |    |
| Other: _____  |  |                      |    |

\*Do not include Medicare withheld from Form W-2, box 6.

## TAXES PAID

List all taxes even though the total may be limited.

|  |  |
|--|--|
| Real Estate - Home & 2nd Homes ONLY (not rental)                     |  |
| Real Estate - Investment Property (land, etc.) (not rental)          |  |
| Vehicle License Fees: (1) (2) (3) (4)                                |  |
| Personal Property Tax (boat, plane, etc.)                            |  |
| <b>State Income Tax Paid (provide cancelled checks if available)</b> |  |
| Balance Due on Last Year's Return                                    | Prior Year's Tax or Adjustment                 |
| Extension Payment Last Year's Return                                 | Last Year's 4th Quarter Paid Jan. of this Year |

## HOME MORTGAGE INTEREST PAID



| Provide 1098s  |   | Primary Home             | Second Home              |
|--|---|--------------------------|--------------------------|
| <b>Enter Rental Interest in Rental section.</b>  |   |                          |                          |
| 1st  | Paid to a Bank, S & L, etc.*                                  |                          |                          |
| TD   | Paid to an Individual (**must list name, address & SS# below) |                          |                          |
| 2nd  | Paid to a Bank, S & L, etc.*                                  |                          |                          |
| TD   | Paid to an Individual (**must list name, address & SS# below) |                          |                          |
| Home Equity Loan <small>Equity interest is no longer deductible, but list in case it can be traced to another deductible or state use.</small>   |   |                          |                          |
| *Amounts must agree with Form 1098 issued by the financial institution. If not, check here <input type="checkbox"/> If Form 1098 was issued in another's Social Security Number, enter that person's name and Social Security Number here. |   |                          |                          |
| Name:  |   | SS#:                     |                          |
| **Individual's Name:   |   | **SS#:                   |                          |
| **Address: _____   |   |                          |                          |
| If the second home is a qualified motor home, boat, etc., list the name of the payee here: _____   |   |                          |                          |
|  |   | YES                      | NO                       |
| Did you refinance during the year? If so, provide escrow statement ....  |   | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you purchase your home after December 15, 2017? .....  |   | <input type="checkbox"/> | <input type="checkbox"/> |
| • If yes, does the sum of all home mortgages exceed \$750,000? .....   |   | <input type="checkbox"/> | <input type="checkbox"/> |
| • If no, does the sum of all home mortgages exceed \$1,000,000? .....  |   | <input type="checkbox"/> | <input type="checkbox"/> |

## INVESTMENT INTEREST PAID

Interest paid for investments, such as land, stocks, etc.

|                           |  |
|---------------------------|--|
| Vacant Land               |  |
| Brokerage Margin Accounts |  |
| Other: _____              |  |

## MISCELLANEOUS DEDUCTIONS

|   |  |
|---|--|
| Gambling Losses (limited to taxable winnings)   |  |
| Impairment Related Business Expenses  |  |
| Repayment of Previously Taxed Income (only if more than \$3,000)  |  |
| NOTE: Tax reform, for federal purposes, repealed all miscellaneous deductions that were subject to the 2% of AGI limitation—see list below. However, some states may still allow them. Only enter if allowed by your state. |  |
| Employee Business Expenses  |  |
| Investment Expenses   |  |
| Attorney Fees   |  |
| Casualty Losses (losses in federally declared disaster areas are still allowed on federal return)   |  |

## CHARITABLE CONTRIBUTIONS

**CASH** All cash contributions must be documented with either a bank record or written verification from the charity.

|   |  |              |    |
|---|--|--------------|----|
| House of Worship  |  | Red Cross    |    |
| Payroll Deduction   |  | Other: _____ |    |
| Cancer  |  | Other: _____ |    |
| <b>NON-CASH</b> - Household and clothing items must be in good or better condition. A written receipt is required for donations of \$250 or more, and a detailed list should be included with your return if the total exceeds \$500. |  |              |    |
| Fair Market Value of Clothing & Household Items Contributed   |  |              |    |
| Automobile Travel for Charitable Purposes   |  |              | mi |
| Expenses in Connection with a Charitable Organization   |  |              |    |
| Explain: _____  |  |              |    |
| Vehicle Donation (provide 1098-C)   |  |              |    |

## CHILD OR DEPENDENT CARE EXPENSES

Care must enable you to work (or look for work) or attend school FULL TIME. Care must be for a child under 13 or individual who is physically or mentally incapable of self care. IRS matches employer benefits SS# and EID#.

If employer provides dependent care benefits.

| PROVIDER INFORMATION  |  | Payments must be allocated by Child |        |        |
|---|--|-------------------------------------|--------|--------|
| <small>Payee SS# or EID# MANDATORY unless exempt organizations.</small> |  | Child:                              | Child: | Child: |
| Name  |  | Amount                              | Amount | Amount |
| Address   |  |                                     |        |        |
| Phone   |  |                                     |        |        |
| SS# or EID#   |  |                                     |        |        |
| Name  |  | Amount                              | Amount | Amount |
| Address   |  |                                     |        |        |
| Phone   |  |                                     |        |        |
| SS# or EID#   |  |                                     |        |        |

## EDUCATION EXPENSES

CAUTION: These expenses qualify for tax credits, deductions, and are used to justify certain exclusions and tax or penalty free distributions. Expenses must be segregated by student. Use a different column for each student in the family. In order to claim an education credit you MUST provide the 1098-T issued by the educational institution.

| STUDENT:   | THIS COLUMN IS DESIGNATED FOR: |                          |                          |
|--|--------------------------------|--------------------------|--------------------------|
| Taxpayer   | <input type="checkbox"/>       | <input type="checkbox"/> | <input type="checkbox"/> |
| Spouse   | <input type="checkbox"/>       | <input type="checkbox"/> | <input type="checkbox"/> |
| Dependent: _____   | <input type="checkbox"/>       | <input type="checkbox"/> | <input type="checkbox"/> |
| Dependent: _____   | <input type="checkbox"/>       | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>FOR TUITION CREDIT ONLY</b> - At institutions eligible to participate in U.S. Dept. of Ed. Aid Programs |                                |                          |                          |
| Check if at least half-time student  | <input type="checkbox"/>       | <input type="checkbox"/> | <input type="checkbox"/> |
| Post-Secondary Tuition - First 4 Years   |                                |                          |                          |
| Tuition After First 4 Years  |                                |                          |                          |
| Fees - Enrollment/Attendance Only  |                                |                          |                          |
| <b>Other Expenses</b> - Apply to a variety of education tax benefits.                                      |                                |                          |                          |
| Tuition K-12 (Coverdell, Sec 529 distributions)  |                                |                          |                          |
| Books, Supplies & Equipment (education credits, Sec 529 distributions)                                     |                                |                          |                          |
| Room/Board (applies to Sec 529 plan distributions only)  |                                |                          |                          |
| Computers (education credits, Sec 529 distributions)   |                                |                          |                          |

## SECURITIES & PROPERTY SOLD

IRS matches broker gross proceeds of sale reported on form 1099-B. The IRS also matches the sales price of "covered" securities (ones where the broker reported cost basis). All transactions must be reported even if there is no profit. If broker provides a summary of transactions, bring it and only enter other transactions, if any, in this section.

| Description | <input checked="" type="checkbox"/> Inherited | Date Acquired | Date Sold | Selling Price | Cost or Other Basis<br>Check box if broker reported basis on 1099-B |
|-------------|---|---------------|-----------|---------------|---|
|             |   |               |           |               | <input type="checkbox"/>  |
|             |   |               |           |               | <input type="checkbox"/>  |
|             |   |               |           |               | <input type="checkbox"/>  |

## BUSINESS EXPENSE INSTRUCTIONS

Business expense deductions must be based on a log and/or other receipts and records. The combination of records should document: the business purpose, date and time, place and amount. Business gifts are limited to \$25 per person per year. You may not deduct these expenses unless documented.

## BUSINESS VEHICLE INSTRUCTIONS

Miles Driven section **MUST** be completed for every vehicle that is used for business. Actual expenses are **NOT** required if you are using the government's "standard mileage rate." However, they are generally required if you are using the actual expense method, or if you used the actual method the first year the vehicle was placed in service. If this is the first year of business use for the vehicle, provide a copy of the purchase or lease contract.

| <b>ONLY</b> complete this section or the Business Vehicle Expense section if your vehicle is used for self-employment purposes. Do not include personal miles or miles driven as an employee in the Business Miles Driven section. | Vehicle 1<br><input type="checkbox"/> You<br><input type="checkbox"/> Spouse | Vehicle 2<br><input type="checkbox"/> You<br><input type="checkbox"/> Spouse |
|--|--|--|
| Description of Vehicle (make/model)  |  |  |
| Date Originally Acquired   |  |  |
| Parking - Business Only (do not include parking at place of business)  |  |  |
| Total Miles Auto Driven, Personal & Business (required)  | mi   | mi   |
| BUSINESS MILES DRIVEN  |  |  |
| Self-employed Business   | mi   | mi   |
| Other: _____   | mi   | mi   |
| Other: _____   | mi   | mi   |
| Total Commuting for the Year (required)  | mi   | mi   |

## BUSINESS VEHICLE EXPENSES

Complete only if vehicle used for business.  
\*Not required if using the standard mileage rate.

|  |  |  |
|--|--|--|
| Gasoline, Oil, Lubrication*                  |  |  |
| Repairs & Maintenance*                       |  |  |
| Tires, Batteries, etc.*                      |  |  |
| Insurance* (DO NOT DUPLICATE ELSEWHERE)      |  |  |
| License & Taxes (DO NOT DUPLICATE ELSEWHERE) |  |  |
| Interest (DO NOT DUPLICATE ELSEWHERE)        |  |  |
| Wash & Wax*                                  |  |  |
| Lease Payments*                              |  |  |
| Other*: _____                                |  |  |

## AWAY-FROM-HOME EXPENSES

You Spouse

|                                       |  |  |
|---------------------------------------|--|--|
| Airfare                               |  |  |
| Auto Rental, Taxi, Uber, etc.         |  |  |
| Meals & Tips (enter 100% of expense)  |  |  |
| Lodging & Tips (do not include meals) |  |  |
| Laundry                               |  |  |
| Other: _____                          |  |  |

## "OFFICE-IN-HOME" EXPENSES

To qualify, an "office in the home" must be used exclusively and on a regular basis (a) as your principal place of business, or (b) by patients, clients, or customers in meeting and dealing with you in a normal course of business. A home office will qualify as your principal place of business if: 1) You use it exclusively and regularly for the administrative or management activities of your trade or business, and 2) You have no other fixed location where you conduct substantial administrative or management activities of your trade or business. A home office deduction is not allowed for employees. If you qualify, you have the option of deducting \$5 per square foot (300 square feet maximum) or itemizing your home office expenses. If you choose not to itemize your home office expenses, only complete the square footage entries.

|                               |                   |           |           |
|-------------------------------|-------------------|-----------|-----------|
| Total Sq. Feet of:            | Home              | Office    | Storage   |
| Expenses:                     | Rent*             | Utilities | Insurance |
| Condo or Management Fees      | Other: _____      |           |           |
| Maintenance & Repairs: Office | Home in General** |           |           |

\*If you own your home, provide purchase settlement statement and list of improvements to office.  
\*\*Roof, outside painting OK; not lawn/garden care or pool maintenance.

## SEC 199A DEDUCTION PASS-THROUGH INFORMATION

Income passed through from a business activity via a K-1 may qualify for a special tax deduction.

The information needed to compute this deduction is included on the K-1 where the business income or loss is from partnerships, S-corporations and trusts (the information for trusts will be on a separate statement).

## BUSINESS ASSET PURCHASES

| Date | Description | Business Activity | Cost |
|------|-------------|-------------------|------|
|      |             |                   |      |
|      |             |                   |      |
|      |             |                   |      |

## RENTAL INCOME & EXPENSES

If the property was purchased or converted to rental use this year, provide purchase settlement statement and county tax bill. List business vehicle expenses and travel expenses in Business Mileage, Rental Property, this page.

| Property                         | Address                | Type Code | 1 | 2 | 3 |
|----------------------------------|------------------------|-----------|---|---|---|
| 1                                |                        |           |   |   |   |
| 2                                |                        |           |   |   |   |
| 3                                |                        |           |   |   |   |
| Property                         | 1                      | 2         | 3 |   |   |
| Income                           |                        |           |   |   |   |
| Advertising                      |                        |           |   |   |   |
| Cleaning & Maintenance           |                        |           |   |   |   |
| Commissions                      |                        |           |   |   |   |
| Insurance                        |                        |           |   |   |   |
| Legal & Professional Fees        |                        |           |   |   |   |
| Acquisition Debt Interest        |                        |           |   |   |   |
| Other Interest: _____            |                        |           |   |   |   |
| Repairs: Carpentry, Hardware     |                        |           |   |   |   |
| Electrical, Plumbing             |                        |           |   |   |   |
| Paint & Decorating               |                        |           |   |   |   |
| Supplies                         |                        |           |   |   |   |
| Taxes                            |                        |           |   |   |   |
| Utilities                        |                        |           |   |   |   |
| Wages & Salaries                 |                        |           |   |   |   |
| Condo or Management Fees         |                        |           |   |   |   |
| Telephone (toll calls only)      |                        |           |   |   |   |
| Improvements & Replacements      | See Instructions Below |           |   |   |   |
| Other: _____                     |                        |           |   |   |   |
| Number of Days Used Personally   |                        |           |   |   |   |
| Days Rented at Fair Rental Value |                        |           |   |   |   |

Improvements and Replacements include furniture, appliances, carpet, drapes, major repairs, or improvements. Provide a list with DESCRIPTION, DATE OF PURCHASE OR COMPLETION, and COST for each item.

## SELF-EMPLOYED BUSINESS INCOME & EXPENSE

List business vehicle expenses and travel expenses in other column, this page.  
Effective 2018, entertainment expenses are NOT deductible.

|   | You | Spouse |                  | You | Spouse |
|---|-----|--------|------------------|-----|--------|
| Credit Card Sales (provide 1099-Ks)       |     |        |                  |     |        |
| Cash and Bartering Sales                  |     |        |                  |     |        |
| Returns & Refunds                         | <   | >      | <                | >   |        |
| Cost of Inventory at Beginning of Year    |     |        |                  |     |        |
| Cost of Merchandise Purchased             |     |        |                  |     |        |
| Cost of Items for Personal Use            |     |        |                  |     |        |
| Cost of Inventory at End of Year          |     |        |                  |     |        |
| Expense                                   | You | Spouse | Expense          | You | Spouse |
| Advertising                               |     |        | Rent (equipment) |     |        |
| Bank Charges                              |     |        | Rent (other)     |     |        |
| Commissions                               |     |        | Repairs          |     |        |
| Dues                                      |     |        | Supplies         |     |        |
| Publications                              |     |        | Taxes-Payroll    |     |        |
| Freight                                   |     |        | Taxes-Sales      |     |        |
| Gifts (see business expense instructions) |     |        | Taxes-Property   |     |        |
| Insurance                                 |     |        | Telephone        |     |        |
| Interest (mortgage)                       |     |        | Utilities        |     |        |
| Interest (other)                          |     |        | Wages (W-2)      |     |        |
| Legal/Professional                        |     |        | Other: _____     |     |        |
| Office Expense                            |     |        | Equipment:       |     |        |

Provide list including description, purchase date and cost.

**Leveille & Associates, Inc.**

Tax & Bookkeeping Services

26000 Towne Centre Dr (N), Suite 220

Foothill Ranch, CA 92610

RETURN SERVICE REQUESTED



**IMPORTANT**

YOUR

**TAX QUESTIONNAIRE**

IS ENCLOSED!



**INSTRUCTIONS FOR HAVING YOUR RETURN PREPARED BY MAIL**

Please carefully read and complete this *entire* questionnaire before mailing it to us. The more information that we handle by correspondence and the less we handle by phone or office interview, the more prompt our service will be.

Please check if any of the following apply:

- My tax situation has changed significantly from last year, and/or there is further information that would help you prepare my return. I am enclosing an explanation on a separate sheet of paper.
- Some of my tax information is not available. File an extension for me. I am enclosing a separate sheet, describing in as much detail as possible what is missing and the estimated figures.
- Call me: \_\_\_\_\_  I have some questions to discuss with you  I want to do some tax planning  
Hours Available \_\_\_\_\_

When you have completed this questionnaire, please mail it to us - along with the other documents and records requested. It would be wise to mail the package by certified mail. We cannot guarantee that your return will be completed by April 15, unless we receive all necessary information in our office by April 1.

**PLEASE NOTE: As a matter of policy, and for future reference, this completed questionnaire will be kept on file in our office. If you want a photocopy for your records, please ask for one.**

Thank you.....

## **Privacy Policy - 2025**

Enrolled Agents, like all providers of personal financial services, are required by law to inform their clients regarding privacy of client information policies. Enrolled Agents have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, I have always protected your right to privacy.

### **Types of Nonpublic Personal Information I Collect**

I collect nonpublic personal information about you that is provided to me by you or obtained by me with your authorization.

### **Parties to Whom I Disclose Information**

For current and former clients, I do not disclose any nonpublic personal information obtained in the course of my practice, except as required or permitted by law. Permitted disclosures include, for instance, providing information to my personnel and, in limited situations, to unrelated third parties who need to know that information to assist me in providing services to you. In all such situations, we obtain your specific authorization in advance.

### **Protecting the Confidentiality and Security of Current and Former Clients' Information**

I retain records relating to professional services that I provide so that I am better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, I maintain physical, electronic, and procedural safeguards that comply with my professional standards.

Please call if you have any questions, because your privacy, my professional ethics, and the ability to provide you with quality services are very important to me.

Sincerely,

Teri Leveille