



12109 Anne Street · Omaha, NE 68137 · 402-399-0832 · www.grieb-cpa.com

January 15, 2019

Dear Friends,

Enclosed is your 2018 tax organizer to help you gather your tax information as well as determine if any new or existing tax laws require further research for your benefit.

The tax laws passed last February altered the tax code as well as changed the appearance of the tax return. The basic 1040 Form appears smaller, but 6 new schedules have been added to the report that are "hidden" behind the newer, simpler looking report. In short, simplification is never really simpler, unless of course you have only wages to report. In the case for most filers, that is not true. Due to these changes, you can expect some fee increases this year as we will need to spend more time on the completion and documentation of your tax returns.

Completion of the enclosed organizer is mandatory. If we receive your tax documents without this required organizer completed in full, we will not begin preparation of your return until an organizer is returned to us. Without your thoughtful assistance to the following questions, your tax return may contain errors when prepared and submitted. So please prepare this organizer.

Due to extreme workload compression during the tax season, we ask that you deliver all tax documents to our office no later than April 1, 2019. Returns delivered to our office after this deadline will likely require an extension.

As soon as all of your tax information is gathered, you can deliver it to our office at your convenience. However, if you want to meet and discuss your tax return information, an appointment will need to be scheduled. Without an appointment, we will not be available to sit and discuss your tax organizer questions.

If you do not need an appointment, you can drop off the organizer and all supporting tax records during our normal business hours Monday through Friday from 8am to 5pm. Saturday drop offs are by appointment only. We will not begin preparing your tax return until all information is made available to us, so please make your submission as complete as possible. We will call you two to three weeks later to let you know the returns are completed or if we have any questions during the preparation of your returns.

Finally, on the next page of this organizer is our confirmation letter to you which confirms what you are engaging us to perform. The confirmation must be signed before we prepare your taxes.

Best regards,

Dan Grieb



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2018 TAX ORGANIZER CONFIRMATION LETTER

This letter is to confirm our understanding for the preparation of your 2018 tax returns. Sign below that you understand these terms.

We will prepare your 2018 individual and/or small business tax returns. Your personal returns will be prepared from information you provide to us in accordance with the appropriate income tax laws and regulations. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so we can prepare accurate and complete returns for you.

If you have questions about any unique or different situations that occurred during 2018 that you believe may have income tax implications, you are responsible for bringing this to our attention.

Our fees for the preparation of your returns are due and payable upon presentation of your returns. Credit will be granted only if arranged for in advance. If your return is audited or if you receive notices from any taxing authority, we are available to assist you in these matters. Fees for any additional services will be billed separately from the preparation of your return. After all information has been delivered to our office, please allow two to three weeks time for the completion of your returns.

We do not make copies of all documents used to prepare your tax returns. However, you are required to keep copies of all tax related records for a minimum of 3 years. We suggest you retain all tax records no less than 7 years in the event of an audit. Because we do not make copies of all documents we used during the preparation of your tax return, please keep all originals in a safe place.

We look forward to serving you.

Daniel S. Grieb, P.C.

Client signature(s) confirming understanding

BASIC TAXPAYER INFORMATION

Name:	Date of Birth	Occupation
Taxpayer _____	_____	_____
Spouse _____	_____	_____

Address for filing purposes:

Street _____ **(Check here if no changes _____)**
City _____
State _____ Zip _____

Name, date of birth, and SS# of each dependent/child you will claim on your taxes. Do not list children that you will no longer claim as a dependent. **If divorced**, we only need to know WHICH children you are claiming.

1. **(Check here if no changes _____)**
- 2.
- 3.
- 4.

Please list below your preferred contact numbers and email address should we have any questions:

Home/Cell telephone _____ OR Work telephone _____

Email _____

MISCELLANEOUS QUESTIONS

1. INCOME ITEMS

For each income item, we **MUST** receive the related form or schedule that supports the income amount. The IRS matches all of these forms to your return, so we want to ensure accuracy and avoid IRS notices. Check the line below if you are including an income item so that we may cross reference your submission:

- Wages and Compensation - Provide W-2's
- Interest and Dividend Income - Provide 1099's
- Alimony income - Provide amounts received
- Small business - Provide completed financial statements***
- Any 1099's from operation of a small business
- Sale of stocks, bonds, real estate or other assets - Provide 1099's
- IRA or Pension distributions or rollovers - Provide 1099's
- Rental Properties - Provide completed financial statements***
- Partnership, S-Corporation or Trusts - Provide K-1's
- Farm operation - Provide completed financial statements***
- Unemployment Compensation - Provide 1099's
- Social Security benefits - Provide 1099's
- Gambling Income - Provide W2G's
- Tips, Bartering Income, Jury Duty, Refunds, Other - Provide documentation

*** You may use our Business Organizer available at www.grieb-cpa.com

2. ADJUSTMENT ITEMS

___ Out of pocket expenses for teachers, up to \$250 maximum \$ _____

___ Military reservist out of pocket/unreimbursed expenses

___ Health Savings Account contributions not on your W-2 or Employer/job related - Provide Form 5498-SA. Generally, we are looking for amounts you pay out of pocket.

\$ _____ Amount Contributed

___ Health Savings Account distributions - Provide form 1099-SA

___ Military Only - Moving expenses for home relocation

___ Self Employed pension contributions - Provide amounts you have paid

___ Check here if we are calculating your Self-Employed pension contribution

___ Self Employed health Insurance not reported elsewhere \$ _____

Do not include employer provided or other insurance already taken pre-tax. Ignore if we already have it when we prepared your W-2.

___ Alimony Paid - Provide the following

Recipient SS# _____ Amount \$ _____.

___ Personal, non W-2 related Regular or Roth IRA contribution?

Name _____ Amount \$ _____

Spouse _____ Amount \$ _____

You must Circle One - Regular IRA or ROTH IRA

___ Student loan interest - Provide interest statement

___ College tuition expenses for you, your spouse or a dependent? If so, provide all 1098 Tuition statements as well as the following information:

Books and required materials: \$ _____

Housing and meals: \$ _____

Fees required as a condition of enrollment (not voluntary) \$ _____

3. ITEMIZED DEDUCTIONS

_____ Did you incur deductible medical expenses? Common expenses include: Health insurance, medications, dental, hospital and doctor visits, mileage and eyeglasses. To take this deduction, all expenses must exceed 7.5% of your gross income. If they do not, there is no deduction. Also, remember that health insurance already paid pre tax CANNOT be counted again here.

Medical Amounts Paid: \$ _____

_____ Did you pay real estate taxes - Provide detail or mortgage statement

_____ Did you pay to license any vehicles, boats, motor homes or motor cycles? If so, provide a copy of the vehicle registration form or give amounts. DO NOT include sales tax paid on a new vehicle. \$ _____. In Nebraska, include only Motor Vehicle Tax. Not Fees. Not Wheel Tax.

_____ Did you pay interest on a home mortgage? If so, please provide the Form 1098 that was mailed to you by your mortgage company. If you have more than 1 loan, please provide ALL 1098's for all loans.

YES / NO Are any of your home loans and related Form 1098's created from loans for debt OTHER THAN a home loan? For instance, did you consolidate debts into a home loan, pay for college for a home loan, or any other such non-home purchase using home equity? **If YES**, please explain on the Notes Page below.

_____ Mortgage interest to a bank or individual that did not provide you a Form 1098 or 1099?

_____ Points on a new loan for your current home or a new home? If so, provide us a copy of Form HUD-1 to substantiate the points paid. If you cannot locate your HUD-1, call your closing agent or real estate rep for a copy.

_____ Borrowed money from a bank in order to purchase stocks? If so, how much interest expense did you pay on the loan during year? \$ _____.

_____ Did you make any charitable contributions? If so, what was the total amount you gave away in the form of cash or check? Please do not give us all receipts. Just add up your total and place that amount on the blank space below.

\$ _____ Total Contributions made

3. ITEMIZED DEDUCTIONS - Continued

_____ Did you drive your personal vehicle for charitable purposes? If so, how many miles did you drive that were not reimbursed? # _____.

_____ Did you pay out-of-pocket expenses for volunteer purposes to a charity? If so, how much did you pay? \$ _____.

_____ Did you make any non-cash charitable contributions (such as GoodWill). If so, **you must provide the following information for each donation:**

Donee Name _____ Date of donation _____

Donee Address _____ Zip Code _____

Description of goods donated _____

Your estimation of the value of goods donated \$ _____
(You must estimate the value of the goods donated. We cannot do this for you and neither can the charitable organization. Call me if you have any questions)

_____ If you received taxable gambling income, what were your total gambling losses \$ _____. (Ignore this if all you have are losses)

_____ Did you purchase a new home or sell your old home? If so, we need HUD-1's on each real estate transaction. If you cannot locate your HUD-1, call your closing agent or broker for a copy. We need HUD-1's or closing statements on ALL real estate transactions – both personal homes and rental properties.

4. MISCELLANEOUS FORM 1040 ITEMS

Yes / No Did you maintain health insurance for you and all family members?

Yes / No Did you purchase your health care through the Affordable Care Act Exchange? If yes, we need all 1099's and Affordable Care Act statements to calculate any credit due you or any repayment you owe back to the Exchange.

4. MISCELLANEOUS FORM 1040 ITEMS - Continued

_____ Did you pay for child and dependent care? If so, please provide:

Name of Child: _____

Daycare provider Name: _____

Address _____ Zip Code _____

SS# or Fed ID# _____ Amount Paid \$ _____

_____ Did you install any new windows, exterior doors, skylights, insulation, roofing, heating and air, water heater or other materials your vendor told you qualified for the energy tax credit? **If so, provide proof or receipts so we can calculate the IRS allowed credits. We cannot determine if an item qualifies for a credit without detailed information.**

_____ Did you employ a nanny in your home? If so, please provide all Schedule H info in order to properly report the Nanny tax if we did not prepare the payroll.

_____ Did you make any estimated tax payments using the 1040 coupons as provided by our office or any government agency? If so, list the following for each of the 4 payment periods for both federal and state. **Do not assume we have these amounts.**

FEDERAL AMOUNTS:

April 15 2018 Payment \$ _____ June 15 2018 Payment \$ _____

Sept 15 2018 Payment \$ _____ Jan 15 2019 Payment \$ _____

STATE AMOUNTS:

April 15 2018 Payment \$ _____ June 15 2018 Payment \$ _____

Sept 15 2018 Payment \$ _____ Jan 15 2019 Payment \$ _____

_____ Did you adopt a child during the year. If so, what were your total out of pocket expenses to complete the adoption? \$ _____

_____ Did you contribute to the Nebraska 529 Plan? If so, how much \$ _____

Nebraska Filers Sales Tax Notice:

The Nebraska Dept of Revenue is requiring all taxpayers to claim sales/use tax on all out of state purchases or internet purchases. For instance, if you purchase holiday gifts on line and did not pay any sales tax on the product received, you are required to now pay that tax on your personal return. Again, this rule only applies if your purchase did not charge any sales tax. If you paid sales tax to another state on your purchase, this use tax rule does not apply to your purchase.

For us to claim use tax, please provide us just 1 number. Add up all purchases you believe sales tax was not paid upon and we will then calculate the sales/use tax due on the total amount. List this 1 total amount below.

SALES/USE TAX TOTAL PURCHASES \$ _____

Nebraska Filers Itemized Deduction Notice:

With the changes made in the US Tax Code last February, the Nebraska Legislature passed LB1090 that requires Nebraska taxpayers to use the Standard Deduction if they also used it on the Federal return. This is a change from prior years.

If you provide us with your itemized deductions and your totals are close to the federal standard deduction, we will test to see which method produces the least amount of tax liability to your personal return. The Nebraska standard deduction is less than the federal standard deduction, so there is a possibility there would be an advantage to making these choices.

Iowa Filer Notice:

Iowa continues to NOT conform to federal tax law changes. Therefore, we can still choose to itemize on the Iowa return even if we took the standard deduction on the federal return.

Iowa also has chosen to NOT conform to the new QBI deduction for business, rental and far income. Again, this means we cannot reduce your Iowa business income by the allowable 20% federal QBI deduction.

IMPORTANT – IF THIS FORM IS NOT COMPLETED, REGARDLESS OF YOUR PRIOR YEAR FILINGS, WE WILL E-FILE YOUR RETURNS AND YOU WILL RECEIVE PAPER CHECKS FOR ANY REFUNDS DUE. We will not call you to verify how to send refunds. Complete this form to elect an option.

E-FILE NOTIFICATION

E-filing is MANDATORY. Both the IRS and the state have made the e-file process mandatory. All returns from our office will now be e-filed. Please provide the following information:

If a checking account is to be used, either include a **VOIDED** check from your account or the following information:

Name of Bank _____

Bank RTN _____

Bank Account Number _____

Note: DO NOT USE DEPOSIT SLIP INFO. These are incomplete. Use only the information on your checks.

Because e-filing is mandatory, there is no additional fee from our firm for this requirement.

While E-File is mandatory, you may still elect to receive a paper check from the federal or state agency instead of a direct deposit. To receive a paper check refund instead of a direct deposit, please initial here: _____.

IMPORTANT:

If you owe taxes, we will still e-file your return. We will then provide you vouchers for paying your taxes via check no later than the due date. We will NOT initiate a tax payment on your behalf from your checking account for the payment of any tax at any time.