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January 15, 2020

Dear Friends,

Enclosed is the 2019 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.

Please note: The Internal Revenue Service is placing more reporting obligations upon CPA firms for all returns, primarily in the areas of QBI, business loss limitations and K-1 basis reporting and calculating. These new reporting requirements will most certainly cause us to spend more time preparing your personal returns, which will involve a fee increase. We will do our best to minimize these fee increases.

**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 March 20, 2020. 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 or 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 Tax Engagement 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

## **2019 TAX ENGAGEMENT LETTER**

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of services we will provide.

We will prepare your federal and state individual income tax returns. This engagement pertains only to the 2019 tax year, and our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. You are responsible for informing us which states you are legally required to file with. Our engagement will be complete upon delivery of the completed returns to you. Thereafter, you will be solely responsible to file any returns with the appropriate taxing authorities in the event we were not able to efile on your behalf.

Your return will be prepared from information you provide to us in accordance with the appropriate income tax laws and regulations. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We expect you to use this organizer and deliver to us all relevant personal tax documents to assist us in keeping our fees to a minimum. Please inform us directly and in writing of any unique changes or issues you believe need to be addressed with this filing.

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. We will not audit or otherwise independently verify the information you submit. However, we will inform you of any material errors or other illegal acts that come 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 documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to taxing authorities. You have final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying contents of our engagement files. Any original documents will be returned to you at the completion of this engagement.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance, or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within Douglas County, Nebraska according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Nebraska law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary.

Our liability relating to the performance of the services rendered under this letter is limited solely to direct damage sustained by you. In no event shall we be liable for the consequential, special, incidental, or punitive loss, damage, or expense caused to you or to any third party (including without limitation, lost profits, opportunity costs, etc.). Notwithstanding the foregoing, our maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees received by us for this engagement. The provisions set forth in this paragraph shall survive the completion of the engagement.

Notwithstanding anything contained herein, both accountant and client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed, this Agreement shall have been deemed to have been entered into at our office located in Douglas County, Nebraska, USA, and it shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of Nebraska.

Daniel S. Grieb, P.C.

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Client signature ( both must sign for Joint Return filings)

## BASIC TAXPAYER INFORMATION

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

**Address for filing purposes:**

Street \_\_\_\_\_  
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. Do not assume the same as last year. List only your actual tax dependents. **If divorced**, we only need to know WHICH children you are claiming.

- 1.
- 2.
- 3.
- 4.

**Check Here if you have NO DEPENDENTS for year 2019** \_\_\_\_\_

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
- Bit Coin trading, Tips, Jury Duty, Refunds, etc - Provide documentation

\*\*\* You may use our Business Organizer available at [www.grieb-cpa.com](http://www.grieb-cpa.com)

## 2. ADJUSTMENT ITEMS

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

\_\_\_ Military reservist out of pocket/Active military moving expense

\_\_\_ 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 to HSA

\_\_\_ Health Savings Account distributions - Provide form 1099-SA

\_\_\_ Self Employed pension contributions - Provide amounts you have paid

\_\_\_ 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 \$ \_\_\_\_\_.

\_\_\_ Did you make any Regular or Roth IRA contribution? Do not include pension amounts already reported on your W-2 thru your employment.

Name \_\_\_\_\_ Amount \$ \_\_\_\_\_

Spouse \_\_\_\_\_ Amount \$ \_\_\_\_\_

**You must Circle One - Regular IRA or ROTH IRA**

\_\_\_ Did you convert TO a Roth or FROM a Roth to another IRA? **Circle one if Yes** and provide all details.

\_\_\_ 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**, explain on the notes page below.

\_\_\_\_\_ Mortgage interest to a bank or individual that did not provide you a Form 1098 or 1099? Provide information.

\_\_\_\_\_ 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? Please do not give us all receipts. Just add up your total and place that amount on the blank space below.

\$\_\_\_\_\_ Total Cash/Check/Stock Contributions mad

### 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 Form 1095-A Health Insurance Marketplace Statement 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 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 2019 Payment \$ \_\_\_\_\_ June 15 2019 Payment \$ \_\_\_\_\_

Sept 15 2019 Payment \$ \_\_\_\_\_ Jan 15 2020 Payment \$ \_\_\_\_\_

STATE AMOUNTS:

April 15 2019 Payment \$ \_\_\_\_\_ June 15 2019 Payment \$ \_\_\_\_\_

Sept 15 2019 Payment \$ \_\_\_\_\_ Jan 15 2020 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 farm 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 often 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.