Daniel S. Grieb, CPA
Tax and Accounting Advisors

Daniel S. Grieb, CPA
Kathleen M. Alber, EA

January 15, 2022

Dear Friends,

Enclosed is the 2021 Individual 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. 2021 continued to be an unprecedented year. Like 2020, there are new items we will need to consider for your personal tax return(s) which involves more work done behind the scenes. Federal and state changes may require more time spent on your return(s) this year, especially with the new Letter 6475 and Letter 6419 that you may receive in January from the IRS. We will do our best to manage this as efficiently as possible. You can help by completing this organizer, which is an important step on your part in helping us manage our time spent and remain accurate in order to minimize your taxes.

Completion of the enclosed organizer is mandatory. If we receive your tax documents without this required organizer completed in full, we reserve the right to 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, as well as take longer to prepare.

Due to extreme workload compression during the tax season, we ask that you deliver all tax documents to our office no later than March 15, 2022. 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 simply drop your packet of information to our office at your convenience. If you need to meet and discuss any items about your tax return information, an appointment must be scheduled. Without an appointment, we will not be available to discuss your tax organizer questions. Drop-in meetings without an appointment are difficult for us to manage time for, even if for just a few minutes, so please plan accordingly to ensure we can meet your needs.

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 8 a.m. – 5 p.m. If you are unable to make it during normal business hours, please utilize our new, after hours drop off box. We will call you if we have questions or when the return is ready for pick up and filing.

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

18035 Oak Street | Omaha, NE 68130
P 402-399-0832 | **F** 402-399-5343

After hours drop off box is now available

General Engagement Letter for Tax Return Preparation

Thank you for the privilege of allowing us to provide you with tax preparation services. This engagement letter expresses the terms and conditions under which we will provide you with tax services, and it outlines responsibilities for each of us.

Tax Preparation:

- We will prepare your federal and state tax filings (tax return) with supporting schedules for the 2021 tax year based on information you provide us.
- You will provide any requested records needed in order to complete the tax return preparation. Original records will be returned to you upon completion of the tax return.
- You will provide all information to us no less than 15 days prior to the expected delivery date of the tax return. We will extend the due date of your tax return if they are not done by the filing deadline. An extension does not extend the time to pay, only the time to file. If you owe, you will need to pay in with an extension. An extension is good for 6 months.
- We will not audit or otherwise verify your records to discover errors or omissions, should any exist. However, if we find irregularities or unusual items, we will bring them to your attention and/or ask for clarification.
- We will provide bookkeeping assistance necessary to complete the tax preparation. This will be billed as a separate but additional charge to the tax preparation fee.
- You attest that income and expense items you claim are substantiated by proper records and receipts, and can furnish such documentation in the event of an audit.
- You attest that the information you provide is accurate and complete to the best of your knowledge.
- You are ultimately responsible for the accuracy of the tax return and should review all documents carefully before signing.

Fees & Payment:

- All preparation fees are invoiced per tax return per tax year.
- All bookkeeping or other services will be invoiced with this tax return.
- Our fees are based on the complexity of your tax return, time spent as well as out-of-pocket expenses.
- We reserve the right to ask for a retainer to be paid in advance of work done from new clients and any client with whom we have experienced late payment problems.
- If you terminate this engagement before completion, you agree to pay for time and expenses incurred prior to the date of termination, even if the tax return is not completed.
- In the event the client has any past due balances, we reserve the right to cease working on your tax return or providing any other services until the balance has been paid in full or other acceptable payment arrangements have been made.
- Past due balances of more than 30 days are subject to 12% annual interest.

General Engagement Letter for Tax Return Preparation (Continued)

Important Notices:

- Where tax law is ambiguous or unclear, we will use our best judgement. Unless otherwise instructed by you, we will resolve such questions, when possible, in your favor.
- Penalties can be imposed when taxpayers understate their tax liability. If you would like information on these penalties, please contact us. Consider making estimated payments in year 2022 if this is a concern.
- If an extension of time is required, any estimated taxes owed must be paid when the extension is filed. Any amounts not paid by the filing deadline are subject to interest and late payment penalties. These are your responsibility.
- The IRS does not permit us to discuss your tax return except if authorized by the client by checking a specific box on your tax return. Unless otherwise instructed by you, we will not check the box which authorizes the IRS to discuss your tax return with us.
- Your tax return may be selected for audit or for additional explanation requested by tax authorities. We are available to represent you or prepare materials in response to correspondence. However, these are additional expenses not included in our tax preparation fees and we will render additional invoices for the time and expenses incurred.
- One printed return copy will be provided to you for your files. Copies at any other time are $25 minimum each. This fee applies to digital as well as paper copies for the time and effort involved in providing this service.
- If you require us to release a copy of your tax return(s) to a 3rd party (e.g. mortgage lender) we will require your permission in writing or via email. Postage and copy fees stated above will be invoiced for this effort ($75 minimum).

Please sign this letter and return it to us with this completed organizer.

Very truly yours,

Dan Grieb, CPA

Taxpayer & Spouse Name (please print):

Taxpayer Signature: Date:

Spouse Signature: Date:

BASIC TAXPAYER INFORMATION

Name	**Date of Birth**	**Occupation**
Taxpayer: ______________________________	____________	__________
Spouse: ________________________________	____________	__________

Address for filing purposes

Street: ________________________________

____

City: __________________________________ State: _______ Zip Code: _______

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. ____
   Name: DOB: SSN:
2. ____
   Name: DOB: SSN:
3. ____
   Name: DOB: SSN:
4. ____
   Name: DOB: SSN:

List below your preferred contact numbers and email address should we have any questions: Cell Home Work Number: ( ) ____________________________
(Circle one)

Email: ____

YES or NO Are you (or spouse) legally blind?
If yes, who? ________________________

YES or NO Are you (or spouse) legally deaf?
If yes, who? ________________________

YES or NO Bit Coin or virtual currency ownership/trading. Provide documentation.

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.

Circle YES or NO below if you are including an income item so that we may cross reference to your submission:

YES or NO Did you receive the third stimulus rebate credit? If yes, how much: $____________ Mid-Year 2021 Credit **(Provide us IRS Letter 6475)**

YES or NO Did you receive advance Child Tax Credit payments? If yes, how much: $_____________ . **(Provide us ALL OF your IRS 6419 Letters -Each spouse might receive a letter, so we need both letters to prepare your tax return)**

YES or NO Wages and Compensation. Provide W-2(s).

YES or NO Interest and Dividend Income. Provide 1099(s).

YES or NO Alimony received $______________Decree date________________

YES or NO Sale of stocks, bonds, real estate or other assets. Provide 1099(s).

YES or NO IRA or Pension distributions or rollovers. Provide 1099(s).

Yes or No Partnership, S-Corporation or Trusts. Provide K-1(s) & Basis worksheets.

YES or NO Unemployment Compensation. Provide 1099(s).

YES or NO Social Security benefits. Provide 1099(s).

YES or NO Gambling Income, Tips, Jury Duty, Refunds, etc. Provide documentation.

YES or NO Any 1099(s) from operation of a small business***

YES or NO Small business. Provide completed financial statements*******

YES or NO Rental Properties. Provide completed financial statements*******

YES or NO Farm operation. Provide completed financial statements*******

***** Also prepare a Business Tax Organizer if you answered a question with asterisks (***)**

ADJUSTMENT and INCOME LOWERING ITEMS

Yes or No   Did you make cash charitable contributions of at least $300 ($600 if married filing jointly) during the year 2021?

Yes or No   For teachers, did you have out of pocket expenses up to the $250 maximum?

Yes or No   Military reservist out of pocket/Active military moving expense. Provide details.

Yes or No   Health Savings Account contributions. Provide Form 5498-SA. We are looking for amounts you pay out of pocket, after tax. (Do not include amounts on your W-2, Block 12 Code W.)

$______________________________ Amount Contributed to HSA

Yes or No   Health Savings Account distributions - Provide form 1099-SA.

Yes or No   Self-Employed SEP/Other pension contributions. Provide amounts you have paid. $ _______________.

Yes or No   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.)

Yes or No   Alimony Paid. Provide the following:

Month/Year Divorce (or Modification) Executed: __________________

Recipient SSN:________________________ Amount: $ _____________.

Yes or No   Did you make a Traditional 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: TRADITIONAL IRA   or   ROTH IRA

ADJUSTMENT and INCOME LOWERING ITEMS (CONTINUED)

Yes or No Did you convert TO a Roth or FROM a Roth to another IRA? Provide details.

____
____
____
____

Yes or No - 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) $___________

Yes or No Did you pay Student Loan Interest? If yes, provide interest statement.

3. MISCELLANEOUS FORM 1040 ITEMS:

Yes or 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.

Yes or No Did you pay for child and dependent care? If so, please provide:

Name of Child: ____

Daycare Provider Name:______________________________________

Address: ______________________________ Zip Code: _______

SSN or Fed ID: __________________ Amount Paid: $______________

Yes or No 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.

ADJUSTMENT and INCOME LOWERING ITEMS (CONTINUED)

Yes or No — 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:

04/15/21 Payment: $____________ 06/15/21 Payment: $____________

09/15/21 Payment: $____________ 01/15/22 Payment: $____________

STATE AMOUNTS:

04/15/21 Payment: $____________ 06/15/21 Payment: $____________

09/15/21 Payment: $____________ 01/15/22 Payment: $____________

Yes or No — Did you adopt a child during the year. If so, what were your total out of pocket expenses to complete the adoption?

$__________________________

Yes or No — Did you contribute to the Nebraska 529 Plan? If so, how much?

$__________________________

MISCELLANEOUS QUESTIONS, NEBRASKA FILERS

Nebraska Filers Property Tax Credit Notice:

New this year is a Nebraska tax credit for property taxes paid. We will complete Form PTC to calculate your credit, if any. On the address for this tax return, do you:

OWN THE HOME OR RENT THE HOME (circle one)

YES or NO Do you own other personal, not business, Nebraska real estate parcels? Provide address or parcel ID:

____

You must own the real estate in order to claim the credit. The DOR will check these amounts. Part year ownerships must be prorated and a closing statement provided with this tax credit filing.

Nebraska Beginning Farmers Credit:

YES or NO Provide us the credit information Form 1099 BFC from your DOR application.

Nebraska Volunteer Emergency Responders Credit:

YES or NO Did you receive 50 certified points for at least 2 years as a qualified volunteer as an emergency responder, rescue squad member or volunteer firefighter. Must be certified by the DOR.

Nebraska Filers Sales Tax Notice:

The Nebraska Dept of Revenue requires all taxpayers to claim sales/use tax on all out of state purchases or internet purchases. 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 the Nebraska Legislature passed LB1090 that requires Nebraska taxpayers to use the Standard Deduction if they also used it on the Federal return.

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.

MISCELLANEOUS QUESTIONS, NON-NEBRASKA FILERS

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.

Other States Notice:

If you do not live in Nebraska, we will need to read about all of the specific changes made to your particular state. This takes time as every state conforms differently to any federal rule change. Because of this, non-Nebraska filers will incur a higher fee for the preparation of their tax return.

NOTES FOR 2021 INDIVIDUAL TAXES

Use this page to make notes or reference information you believe is important or necessary for us to consider when we prepare your taxes or for further explanation for any previous question in this organizer.

E-FILE NOTIFICATION

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-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 Routing Number: ___________________________________

Bank Account Number: ___________________________________

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

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. However, you can create a profile at both the federal and state level to make any tax payments electronically if you prefer. The website for the federal and Nebraska sites are:

Federal – go to **irs.gov**
Nebraska – go to **revenue.nebraska.gov**

ITEMIZED DEDUCTIONS – SCHEDULE A

Complete the next 2 pages ONLY if you can Itemize. Otherwise, we will claim the appropriate and allowable standard deduction for both the IRS and your state.

Iowa residents are encouraged to complete these pages as Iowa allows you to itemize even if you took the federal standard deduction.

Yes or No — 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: $______________________________

Yes or No — Did you pay real estate taxes - Provide detail or mortgage statement.

Yes or No — Did you pay to license vehicles, boats, motor homes or motorcycles? 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.

Vehicle tax Amounts Paid $____________________________

Yes or No — 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, provide ALL 1098's for all loans.

Yes or 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 above.

Yes or No — Did you pay mortgage interest to a bank or individual that did not provide you a Form 1098 or 1099? Provide information.

ITEMIZED DEDUCTIONS – SCHEDULE A (CONTINUED)

Yes or No Did you pay points on a new loan for your current home or a new home? If so, provide us a copy of your closing statement showing points paid. If you cannot locate this statement, call your closing agent or real estate representative for a copy.

Yes or No Did you borrow money from a bank in order to purchase stocks? If yes, how much interest expense did you pay on the loan during year?

$________________.

Yes or No If you received taxable gambling income, what were your total gambling losses? (Ignore this if all you have are losses)

$________________________.

Yes or No Did you purchase a new home or sell your old home? If yes, we need settlement statement for each real estate transaction. If you cannot locate your statement, call your closing agent or broker for a copy. We need closing statements on ALL real estate transactions – both personal homes and rental properties.

Yes or No Did you suffer losses from a federally declared disaster. Provide details in notes page above.

CHARITABLE CONTRIBUTIONS:

Cash/Check/Stock:

Yes or No Did you make any charitable contributions? If yes, 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. If you donated stocks, provide details from your broker.

$__________________________Total Cash/Check/Stock Contributions

Yes or No Did you pay out-of-pocket expenses for volunteer purposes to a charity? If yes, how much did you pay? $______________________.

CHARITABLE CONTRIBUTIONS (CONTINUED):

Non-Cash Donations:

Yes or No Did you drive your personal vehicle for charitable purposes? If yes, how many miles did you drive that were not reimbursed?

Number of miles driven for charity: ______________________.

Yes or No Did you make any non-cash charitable contributions (such as Goodwill)? If yes, **you must provide the following information for each donation**:

1. Donee Name: _________________________Date of Donation: _________

   Donee Full Address: ______________________________________

   Description of goods donated: __________________________________

   Your estimation of the value of goods donated. You must provide estimate.

   $_________________________

2. Donee Name: ________________________ Date of Donation: _________

   Donee Full Address: ______________________________________

   Description of goods donated: __________________________________

   Your estimation of the value of goods donated. You must provide estimate.

   $_________________________

   We cannot estimate for you. Visit Goodwill.org or Salvation Army at satruck.org for Donation Value Guides to assist you in the estimate of your personal items.