Daniel S. Grieb, CPA
Tax and Accounting Advisors

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Dear Friends,

Enclosed is the 2023 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. Please be thoughtful and thorough when completing the organizer as it 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 you operate a business, farm or rental properties, you will also need to complete these tax organizers from our website. If we receive your tax documents without the required organizers 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 us 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, 2024.** Tax documents delivered to our office after this deadline will likely require an extension.

Once you've gathered your tax documents and completed the organizer, please deliver them to our office at your convenience. Drop-offs can be made 24/7 via our drop-off box or in person during normal business hours, Monday through Friday from 8 a.m. to 5 p.m.

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.

Finally, on the next page of this organizer is our Engagement Letter confirming the scope, terms, and details of work to be performed. Like the organizer, the Engagement Letter must be signed and returned to us before we prepare your return(s). We will not begin any work until all the information is made available to us, so please make your submission as complete as possible. We will call you if we have questions or when the return is ready for pick up and filing.

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Engagement Letter for Tax Return Preparation

Dear Client,

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 2023 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.

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 2024 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 responsibilities.
- 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 ($25 minimum).

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

Very truly yours,

Dan Grieb, CPA

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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 dependents**.** 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 or deaf?

YES or NO Did we prepare your 2022 taxes? If not, please provide us a copy.

YES or NO Bit Coin or virtual currency ownership/trading. Provide documentation of use or sales/1099(s). Answer NO if you are only holding or purchasing virtual currency but not trading them.

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 Wages, Tips, and Compensation. Provide W-2(s) and any Tip amounts.

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

YES or NO Alimony income. Provide amount(s) received. $___________________.

Month/Year Divorce (or Modification) Executed: _________________

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

YES or NO IRA or Pension distributions or rollovers, such as 401(k)/403(b). 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, Jury Duty, Refunds, etc. Provide documentation.

YES or NO Any 1099(s) from operation of a small business.
*Provide financial statements & complete our Business Tax Organizer

YES or NO Small business.
*Provide financial statements & complete our Business Tax Organizer

YES or NO Rental Properties.
*Provide financial statements & complete our Rental Property Worksheet

YES or NO Farm operation.
*Provide financial statements & complete our Farm Worksheet

ADJUSTMENT and INCOME LOWERING ITEMS

YES or NO For licensed teachers (K-12), did you have out of pocket expenses up to the $300 maximum per individual teacher?

YES or NO Did you pay home mortgage interest or make any charitable contributions? If YES, consider completing the Itemized Deduction Worksheet from our website to help us determine if you can itemize.

YES or NO Did you buy or sell a primary or second home? If YES, please provide the settlement statement for all transactions.

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.

☐ Check if all HSA distributions were spent on unreimbursed qualified medical expenses. If not, please explain in Notes section on page 11.

YES or NO Self-Employed SEP/Other pension contributions. Provide the 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: $ ____________.

ADJUSTMENT and INCOME LOWERING ITEMS

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

YES or NO Did you convert TO a Roth or FROM a Roth to another IRA? Provide details.

____

____

YES or NO Did you pay College Tuition expenses for you, your spouse or a dependent? If so, provide all 1098 Tuition statements as well as the following information for each student in college:

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.

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. NO Exceptions – we need the form.

YES or NO Did you pay for child and/or dependent care? If so, please provide:

Name of Child: ____

Daycare Provider Name:______________________________________

Address: __________________________________ Zip Code: _______

SSN or Fed ID: __________________ Amount Paid: $______________

ENERGY AND VEHICLE TAX CREDITS

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:

04/15/23 Payment: $____________ 06/15/23 Payment: $____________

09/15/23 Payment: $____________ 01/15/24 Payment: $____________

STATE AMOUNTS:

04/15/23 Payment: $____________ 06/15/23 Payment: $____________

09/15/23 Payment: $____________ 01/15/24 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?

$__________________________

With the NEST Direct College Savings Plan taxpayers can deduct up to $10,000 in contributions from their Nebraska taxable income each year ($5,000 if married filing separately).

YES or NO Are you interested in exploring the option of making a deductible IRA contribution (subject to IRS limitations) or investing in tax free or tax managed investments?

YES or NO Are you interested in discussing investment management with Kathy, Nick or Dan in order to plan for future retirement, meet a tax or financial goal, or to roll over old accounts into one place for ongoing advice and review?

ENERGY AND VEHICLE TAX CREDITS

YES or NO Did you purchase and install qualified solar, water, wind, geothermal, or biomass residential clean energy? If yes, please provide sales documentation showing the total amount paid by you versus total amount paid by others. If you purchased fuel cell property, we will need the capacity of your qualified fuel cell property to the nearest half kilowatt.

YES or NO Did you add insulation, exterior doors, metal or asphalt roof, exterior windows or skylights to your existing home (not new construction)? If so, please verify these purchases meet the requirements for tax credits by visiting **energystar.gov** and making your determination. We cannot do this for you. You can also contact the vendor/contractor that installed any improvement, but we encourage you to use your sales documentation and confirm your credit availability at **energystar.gov.**

YES or NO Did you install a new 1: Central air conditioner 2: Natural gas, propane or Oil Water Heater, or 3: Natural gas, propane or oil furnace or hot water boiler. If so, please verify these purchases meet the requirements for tax credits by visiting **energystar.gov. We cannot do this for you.** You can also contact the vendor/contractor that installed an improvement, but we encourage you to use your sales documentation and confirm your credit availability at **energystar.gov.**

YES or NO Did you purchase a Qualified Plug-In Electric Drive Motor Vehicle? If so, please provide purchase documentation that includes year, make and model of vehicle as well as VIN number and date vehicle was placed in service. This now applies to both NEW and USED electric Clean Vehicle credit calculations.

MISCELLANEOUS QUESTIONS, NEBRASKA FILERS

Nebraska Filers Property Tax Credit Notice:

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 Please confirm you made the property tax payment(s) to the county treasurer.

YES or NO Do you own other Nebraska real estate parcels and make the property tax payment(s) to the county treasurer? Provide address(es) or parcel ID(s):

____

Only the person or entity that paid the property tax to the county treasurer may receive the credit. The DOR will check these amounts.

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 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. Please print out and complete the Itemized Deductions worksheet.

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 2023 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, <u>REGARDLESS OF YOUR PRIOR YEAR FILINGS,</u> 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 with 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**