

RHW CPAs  
475 Metro Pl S Ste 110  
Dublin, OH 43017

**2018 Client Organizer**



**RHW CPAs  
475 Metro Pl S Ste 110  
Dublin, OH 43017  
614-344-9381**

Dear ..

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the 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 a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trust, and estates) having a financial interest in, or signature or other authority over, bank accounts, securities, or other financial accounts having an aggregate value exceeding \$10,000 in a foreign country, shall report such a relationship. Although there are some limited exceptions, filing requirements also apply to taxpayers that have direct or indirect control over a foreign or domestic entity with foreign financial accounts, even if the taxpayer does not have foreign account(s). For example, a corporate-owned foreign account would require filings by the corporation and by the individual corporate officers with signature authority. Failure to disclose the required information to the U.S. Department of the Treasury may result in substantial civil and/or criminal penalties. Such disclosure includes filing Form 8938 with this form 1040. If you do not provide our firm with information regarding any interest you may have in a foreign account, we will not be able to prepare any of the required Income Tax

forms and penalties may be due, for which we have no responsibility. In the absence of such information being provided, we will presume you do not have any foreign assets or financial interests and will not file any applicable disclosure forms without separate written authorization.

In the interest of facilitating our services to you, we utilize a secure web client portal. Your use of this portal must comply with our standards of use, and as owners of the portal, we retain the right to limit and deny use of the portal for inappropriate purposes. Your access to files maintained on the client portal can be terminated at our discretion or if you notify us in writing of your desire to terminate portal services. All confidential information sent to you or third parties (at your direction), as well as the client portal will be password protected. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and consent to our use of these devices during this engagement.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation. Unless prior arrangements have been made for an ACH or credit card payment plan, all completed tax returns will not be released without payment for services and any outstanding balances must be paid in full. Further, you agree that in the event you breach this agreement and fail to pay for services rendered, and collection activity is necessary, you agree to pay any damages, costs, interest accumulated while in collections, as well as expenses, including attorney's fees, incurred by our firm in collecting the fees and expenses owed.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

RHW CPAs

475 Metro Place South, Suite 110  
Dublin, Ohio 43017  
614-344-9381  
www.rhwcpas.com

Accepted By: \_\_\_\_\_

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

**Because of the complexities of today's financial and legal environment and as an additional value to our clients, we have teamed up with a select group of financial professionals including attorneys, insurance professionals, and wealth managers. RHW CPAs has arranged for them to provide you a complimentary review in their areas of expertise.**

Client Name(s): \_\_\_\_\_

Client Phone/Cell: \_\_\_\_\_

Client Email(s): \_\_\_\_\_

	Yes	No
Would you like to receive a complimentary second opinion on your investment portfolio?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a review of your home financing options?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary analysis on your Long Term Care needs?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary analysis of your retirement income needs?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary analysis of your health and/or disability coverage?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a free review of your will, trust or estate documents?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like information on setting up a will or trust?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary review on your individual health insurance?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary review of your Medicare options?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary review of your disability coverage?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary analysis of your life insurance?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary review on your personal insurance including General Liability, Commercial Auto, Commercial Umbrella, Professional Liability, and Directors and Officers coverage?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary review of your Group Health Plan?	<input type="checkbox"/>	<input type="checkbox"/>
Are you interested in reducing your Workers' Compensation premium?	<input type="checkbox"/>	<input type="checkbox"/>
Would you like a complimentary review of your payroll services?	<input type="checkbox"/>	<input type="checkbox"/>

If you checked "Yes" to any of the above questions and you would like RHW CPAs to provide your contact information to our team of financial professionals, please initial next to the authorization declaration below, sign, and date this form.

\_\_\_\_\_, I, authorize RHW CPAs to provide my contact number and email I provided above, to their team of financial professionals for complimentary reviews of above selected services.

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

**RHW Referral Program:**

As a new or existing RHW CPAs tax client, you have the opportunity to have your tax return processed at a discounted rate. For every new tax client you refer to our firm, who utilize our services, you will receive 10% off your tax return invoice.

Email the names and contact information of your referrals to [rwilson@rhwcipas.com](mailto:rwilson@rhwcipas.com)

# Audit Protection Plan

In the even you are selected for an audit, RHW CPAs is there to help you. We provide an audit protection plan that is designed to help guide you through the audit process and the considerable expenses you may incur when audited. With this plan we will provide you familiarity, proficiency and knowledge with the structure and procedures of the Internal Revenue Service. With our expertise you can have the confidence that you will get through the audit process with ease.

The audit process is an expensive inconvenience to taxpayers. If you return is selected, expenses and time costs incurred include:

- Evaluation of the audit issue
- IRS Code research for validation of issue and verification of information reported
- Immense time spent gathering and organizing of receipts and documentation
- Review of prior year returns that could affect or be affected by the audit
- Extensive amount of time spent communicating with and/or meeting with the IRS

## **Be Protected**

Our Audit Protection Plan not only helps with considerable expenses you may incur when audited, but also provides you familiarity, expertise and knowledge with the structure and procedures of the Internal Revenue Service. The Audit Protection Plan Covers:

- Audit Review Time
- Audit Preparation Time
- Audit Representation Time
- Communication and/or meetings needed with the Internal Review Service
- Accounting and Tax expertise of our staff
- Client conferences to keep you informed and updated on the audit process
- We will also represent you in any audits related to these returns up to the appellate level

## **Minimal Cost**

Audit expenses can easily and typically cost a taxpayer \$1,500 or more. However, the Audit Protection Plan will only cost you 10% (minimum of \$100) of your current year tax return preparation fee. This minimal cost can easily end up saving you thousands of dollars!

We do offer the Audit Protection of Corporations at 10% (minimum of \$250) of your current year tax return preparation fee.

The Audit Protection Plan is a one-time fee for the current year tax return prepared and must be renewed each tax year.

You are responsible for maintaining adequate records and making them available to us so that we can properly represent you before the taxing authorities. Similarly, you are liable for any additional taxes, penalties, interest assessed.

If you would like to take advantage of this service, please include the additional fee with your payment for the tax return preparation when you receive your returns and sign the bottom of this page. Payment must be made within 90 days of the return preparation. If you do not wish to use this service, we will still be please to handle any questions from the taxing authorities and to represent you in audit situations- we will then bill you at our normal rates. We hope you will find this service helpful.

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

# This Form Requires Choosing 1 of 2 Options

(Please disregard this page if you already have already chosen a Client Portal option)

## About The RHW CPAs Client Portal

This 2018 tax season we are introducing the RHW Client Portal. Our client portal system offers you an ultra-convenient way to access documents and transfer pertinent data, 24/7, from the comfort of your computer.

## Capabilities of Your Client Portal

You will be provided with a unique login and password allowing you to access the following for each year RHW CPAs processes your tax return:

- Access tax returns processed by our group and easily print.
- Access client organizers and supporting materials you've provided to our firm.
- Upload your completed client organizer and support materials needed to process tax return.

## Reasons for Launching the RHW Client Portal

The RHW Client Portal is an extremely user-friendly system that provides you with the following benefits:

- **Security:** Protecting your identity and private information is of the utmost importance to our firm. The RHW Client Portal provides a higher level of protection for you.
- **Convenience:** Client convenience is the paramount priority of our firm. The RHW Client Portal provides access to your tax information from anywhere, anytime. All you need is an Internet connection.
- **Accelerated Return Processing:** The RHW Client Portal allows for instant document exchange.

## 2 Convenient Portal Options

**Option 1: The Hybrid Portal System**, which includes:

- A RHW Client Portal login to access your Tax Organizer, client copy of your Tax Return, and supporting materials.
- Any tax returns that are non electronic filing, payment vouchers, estimated tax payment vouchers, or forms that require signature(s), these actionable items are prepared for you by our processing department. You will be notified by our office when your actionable items and backup documents are ready for pick up in our office.

**Option 2: The Full Portal System**, which includes:

- A RHW Client Portal login to access you tax organizer, client copy of your tax return, supporting materials, and all actionable documents.
- Rather than visit our locations, in person, you will have an Actionable Folder located in your Client Portal for all tax returns, vouchers, estimates and efile forms that need to be printed and mailed to the appropriate agencies.

## Choose your preferred portal option by circling one of the options

Option 1  
Hybrid

Option 2  
Full

Client Name(s): \_\_\_\_\_

Primary Email Address: \_\_\_\_\_

*Regardless of the RHW Client Portal option you choose, you are ALWAYS welcome to schedule an appointment with one of our CPAs, either on the phone or in person.*

## 2018 Tax Season Required Ohio Driver's License Data

Effective with 2016 electronically filed returns, the Ohio Department of Taxation is mandating your driver's license number, issue date, and expiration date **MUST** be transmitted with the return to combat tax fraud.

If any person does not have a driver's license number (e.g., child, or a person unable to drive), we can use a State Issued ID or mark below they do not have either a Driver's License or state ID.

When you drop off your tax documents, please bring with you a photocopy of your driver's license and spouses and/or child's driver's license, if applicable, to avoid a delay in completing the return or you may supply the required driver license information below. Without this required information your 2018 tax return **CANNOT** be electronically filed.

Please provide the following information or bring copies of your, spouse's, and/or child's Ohio Driver's License or State Issued ID.

Taxpayer Name: \_\_\_\_\_

License # or State ID #: \_\_\_\_\_

Issued Date: \_\_\_\_\_ Expiration Date:  
\_\_\_\_\_

I do not have a Driver's License or State ID

Spouse Name: \_\_\_\_\_

License #: \_\_\_\_\_

Issued Date: \_\_\_\_\_ Expiration Date:  
\_\_\_\_\_

I do not have a Driver's License or State ID

Dependent Name: \_\_\_\_\_

License #: \_\_\_\_\_

Issued Date: \_\_\_\_\_ Expiration Date:  
\_\_\_\_\_

I do not have a Driver's License or State ID

Dependent Name: \_\_\_\_\_

License #: \_\_\_\_\_

Issued Date: \_\_\_\_\_ Expiration Date:  
\_\_\_\_\_

I do not have a Driver's License or State ID



**RHW CPAs  
475 Metro Pl S Ste 110  
Dublin, OH 43017  
614-344-9381**

Dear

This Tax Organizer is designed to help you gather the tax information needed to prepare your 2018 personal income tax return. You are not required to fill out your Tax Organizer, however, the Tax Organizer is designed to help you conveniently gather the tax information needed to prepare your 2018 personal income tax return. To help you complete the Organizer with minimal time and effort, when available, you will find certain information from your 2017 personal income tax return.

Enter 2018 information on the Tax Organizer pages provided. If any information does not apply to you or is incorrect, please draw a line through it or make the necessary corrections.

The Client Questionnaire asks about pertinent tax items necessary for preparing the most accurate tax return possible. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

You will also need to provide the following information:

- Signed 2018 Tax Return Engagement Letter,
- Completed Ohio Driver's License Data Form for all tax payers,
- Forms W-2 for wages, salaries and tips.
- All Forms 1099 for interest, dividends, retirement, miscellaneous income, Social Security, state or local refunds, gambling winnings, etc.
- Brokerage statements showing investment transactions for stocks, bonds, etc.
- Schedule K-1 from partnerships, S corporations, estates and trusts.
- Statements supporting educational expenses, deductions or distributions, including any Forms 1098-T, 1098-E, or 1099-Q.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage or the Premium Tax Credit.
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C).
- Copies of closing statements regarding the sale or purchase of real property.
- Legal papers for adoption, divorce, or separation involving custody of your dependent children.
- Any tax notices sent to you by the IRS or other taxing authority.
- A copy of your income tax return from last year, if not prepared by this office.

IRS regulations require paid tax preparers who expect to prepare and file 11 or more federal individual, nonresident alien, or trust tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year. The benefits of e-filing include a secure way to file tax returns and it provides proof of acceptance that the IRS has accepted your return for processing. Contact this office if you prefer your return be filed on paper.

In order to meet the filing deadline for your 2018 income tax return, your completed tax organizer needs to be received by our office no later than March 29, 2019. To assure timely

completion of your tax return, any additional documents or information requested by our office, needs to be responded to promptly. To avoid the extension fee of \$75, all documentation and tax organizer should be in our office before the cutoff date, March 29, 2019. Any information received after that date may require an extension of time be filed for your return.

Thank you for the opportunity to serve you.

Sincerely,

RHW CPAs  
475 Metro Place South, Suite 110  
Dublin, Ohio 43017  
614-344-9381  
[www.rhwcpas.com](http://www.rhwcpas.com)

## Questions

**Please check the appropriate box and include all necessary details and documentation.**

	Yes	No
<b>Personal Information</b>		
Did your marital status change during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Did/have you celebrate(d) marriage to a same-sex spouse in a state that legally recognizes same-sex marriage?	<input type="checkbox"/>	<input type="checkbox"/>
Did your address change from last year?	<input type="checkbox"/>	<input type="checkbox"/>
Can you be claimed as a dependent by another taxpayer?	<input type="checkbox"/>	<input type="checkbox"/>
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you receive an Identity Protection PIN (IP PIN) from the IRS or have you been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dependent Information</b>		
Were there any changes in dependents from the prior year?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, explain: _____		
Do you have any dependents who earned income?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, how much did each dependent earn? _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have dependents who must file a tax return?	<input type="checkbox"/>	<input type="checkbox"/>
Did you provide over half the support for any other person(s) other than your dependent children during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay for child care while you worked, looked for work, or while a full-time student?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any expenses related to the adoption of a child during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Purchases, Sales and Debt Information</b>		
Did you start a new business or purchase rental property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any assets used in your trade or business?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire a new or additional interest in a partnership or S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell, exchange, or purchase any real estate during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase or sell a principal residence during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you foreclose or abandon a principal residence or real property during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you acquire or dispose of any stock during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you take out a home equity loan this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance a principal residence or second home this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you sell an existing business, rental, or other property this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>
Did you pay any student loan interest this year?	<input type="checkbox"/>	<input type="checkbox"/>

### **Income Information**

- Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships or a foreign employer?
- Did you receive any income from property sold prior to this year?
- Did you receive any unemployment benefits during the year?
- Did you receive any disability income during the year?
- Did any of your life insurance policies mature, or did you surrender any policies?
- Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
- Do you expect a large fluctuation in income, deductions, or withholding next year?

**Retirement Information**

- Are you an active participant in a pension or retirement plan?
- Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA this year?
- Did you receive any Social Security benefits during the year?
- Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?
- If yes, were any withdrawals due to a Federally declared disaster?
- Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?
- Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

**Education Information**

- Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?
- Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent? If yes, attach any Form(s) 1098-T and receipts for qualified tuition and related expenses
- Did anyone in your family receive a scholarship of any kind during the year?
- If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?
- Did you make any withdrawals from an education savings or 529 Plan account?
- Did you make any contributions to an education savings or 529 Plan account?
- Did you pay any student loan interest this year?
- Did you cash any Series EE or I U.S. Savings bonds issued after 1989?
- Would you like a worksheet to aid in the completion of a Free Application for Federal Student Aid (FAFSA) with the U.S. Department of Education?

**Health Care Information**

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent. If yes, attach any Form(s) 1095-B and/or 1095-C you received.
- Did anyone in your family qualify for an exemption from the health care coverage mandate? Examples of exemptions include (but are not limited to) certain non-citizens, members of a health care sharing ministry, members of Federally-recognized Indian tribes, and exemptions requested from the Marketplace. If yes, attach the Exemption Certificate Number (ECN) or type of exemption.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act? If yes, attach any Form(s) 1095-A you received.
- Did you enroll for lower cost Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA?
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?

- Did you pay long-term care premiums for yourself or your family?
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.
- If you are a business owner, did you pay health insurance premiums for your employees this year?
- Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.

**Itemized Deduction Information**

- Did you incur a casualty or theft loss or any condemnation awards during the year?
- If yes, did the loss occur in a Federally declared disaster area?
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.
- Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.
- Did you pay real estate taxes for your primary home and/or second home?
- Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.
- Did you incur interest expenses associated with any investment accounts you held?
- Did you have an expense account or allowance during the year?
- Did you use your car on the job, for other than commuting?
- Did you work out of town for part of the year?
- Did you have any expenses related to seeking a new job during the year?
- Did you make any major purchases during the year (cars, boats, etc.)?
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller did not collect state sales or use tax?

**Miscellaneous Information**

- Did you make gifts of more than \$15,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you engage in any bartering transactions?
- Did you retire or change jobs this year?
- Did you incur moving costs because of a job change?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year?
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- Did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
- Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?
- Did you receive correspondence from the State or the IRS?
- If yes, explain: \_\_\_\_\_
- Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?
- Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it will not change your tax or reduce your refund.

## Client Organizer Topical Index

**This client organizer topical index is designed to help you quickly locate the items listed. To use the index just locate the topic and refer to the page number listed. The page number corresponds to the number printed in the top right corner of your organizer sheets. Please note this organizer is customized specifically for you, and may not contain all of the pages listed here.**

Topic	Page	Topic	Page
ABLE account distributions	73	Gambling winnings	10, 18, 20
Adoption expenses	84	Gambling losses	59
Affordable Care Act Health Coverage	69, 70	Health savings account (HSA)	71, 72
Alaska Permanent Fund dividends	18, 77	Household employee taxes	78
Alimony paid	51	Identity authentication	7
Alimony received	18	Installment sales	41, 42
Annuity payments received	10, 24	Interest income, including foreign	11, 13, 17b
Automobile information -		Interest paid	58
Business or profession	68	Investment expenses	57
Employee business expense	50	Investment interest expenses	58
Farm, Farm Rental	68	IRA, Roth IRA contributions	26
Rent and royalty	68	IRA distributions	10, 24
Bank account information	3	Like-kind exchange of property	43
Broker Statement - Consolidated	17b	Long-term care services and contracts (LTC)	72
Business income and expenses	28, 29, 30	Medical and dental expenses	57
Business use of home	67	Medical savings account (MSA)	71, 72
Cancellation of debt	19	Minister earnings and expenses	28, 49, 75
Casualty and theft losses, business	63, 65	Miscellaneous income	18, 18a, 18b
Casualty and theft losses, personal	64, 66	Miscellaneous adjustments	51
Child and dependent care expenses	80	Miscellaneous itemized deductions	59, 59a
Children's interest and dividend	76, 77	Mortgage interest expense	58, 60
Charitable contributions -	59, 61, 62	Moving expenses - Active Military	48
Contracts and straddles	22	Nonresident Alien	4, 5
Dependent care benefits received	12	Partnership income	10, 38
Dependent information	1	Payments from Qualified Education Programs (1099-Q)	10, 55
Depreciable asset acquisitions and dispositions -		Pension distributions	10, 24
Business or profession	92, 93	Personal property taxes paid	57
Employee business expense	92, 93	Railroad retirement benefits	25
Farm, Farm Rental	92, 93	Real estate taxes	57
Rent and royalty	92, 93	REMIC's	16
Direct deposit information	3	Rent and royalty, vacation home, income and expenses	31, 32
Disability income	24, 81	Residential energy credit	82
Dividend income, including foreign	11, 14, 17b	S corporation income	10, 21, 38
Early withdrawal penalty	13	Sale of business property	41, 42
Education Credits and tuition and fees deduction	54	Sale of personal residence	40
Education Savings Account & Qualified Tuition Program	55	Sale of stock, securities, and other capital assets	17, 17a, 17b
Electronic filing	6	Self-employed health insurance premiums	28, 33, 69
Email address	2	Self-employed Keogh, SEP and SIMPLE plan contributions	27
Employee business expenses	49	Seller-financed mortgage interest received	15
Estate income	10, 39	Social security benefits received	25
Farm income and expenses	33, 34, 35	State and local income tax refunds	18
Farm rental income and expenses	36, 37	State & local estimate payments	9
Federal estimate payments	8	State & local withholding	12, 20, 24
Federal student aid application information (FAFSA)	56	Statutory employee	12, 28
Federal withholding	12, 20, 24, 25	Student loan interest paid	53
First-time homebuyer credit repayment	79	Taxes paid	57
Foreign bank accounts & financial assets	44, 45	Trust income	39
Foreign earned income & housing deduction	46, 47	Unemployment compensation	18
Foreign employer compensation	23	Unreported tip or unreported wage income	74
Foreign taxes paid	83	U.S. savings bonds educational exclusion	52
Fuel tax credit	85, 86, 87	Wages and salaries	10, 12

**Please note the following conventions used throughout your client organizer: T/S/J and T/S headings should be used to indicate if an item belongs to the (T)axpayer, (S)pouse, or (J)oint. Also, if an item did not occur in your resident state, please indicate the state's postal code abbreviation in which the item occurred. Control totals and [ ] numbers are for preparer use only.**

Form ID: 1040

**Personal Information**

**1**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) 1 [1]

Mark if you were married but living apart all year \_\_\_\_\_ [2]

Mark if your nonresident alien spouse does not have an Individual Taxpayer Identification Number (ITIN) \_\_\_\_\_ [3]

	<b>Taxpayer</b>	<b>Spouse</b>
Social security number	_____ [4]	_____ [5]
First name	_____ [6]	_____ [7]
Last name	_____ [8]	_____ [9]
Occupation	_____ [10]	_____ [11]
Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3 = Blank)	_____ [12]	_____ [14]
Mark if dependent of another taxpayer	_____ [15]	_____ [16]
Taxpayer with income less than 1/2 support age 18 or 19 - 23 full-time student? (Y, N)	_____ [17]	
Mark if legally blind	_____ [20]	_____ [21]
Date of birth	_____ [22]	_____ [24]
Date of death	_____ [26]	_____ [27]
Work/daytime telephone number/ext number	_____ [28] _____ [29]	_____ [30] _____ [31]
Home/evening telephone number	_____ [32]	_____ [33]
Do you authorize us to discuss your return with the IRS? (Y, N)	_____ [34]	

**Present Mailing Address**

Address \_\_\_\_\_ [38]  
 Apartment number \_\_\_\_\_ [39]  
 City, state postal code, zip code \_\_\_\_\_ [40] \_\_\_\_\_ [41] \_\_\_\_\_ [42]  
 Foreign country name \_\_\_\_\_ [44]  
 Foreign phone number \_\_\_\_\_ [47]  
 In care of addressee \_\_\_\_\_ [48]

**Dependent Information**

(\*Please refer to Dependent Codes located at the bottom)

First Name <sup>(49)</sup>	Last Name	Date of Birth	Social Security No.	Relationship	Months <sup>***</sup> in home	Dep Codes <sup>**</sup>	Care expenses paid for dependent

Name of child who lived with you but is not your dependent \_\_\_\_\_ [50]  
 Social security number of qualifying person \_\_\_\_\_ [51]

**Dependent Codes**

- |   |   |
|---|---|
| <p><b>*Basic</b></p> <ul style="list-style-type: none"> <li>1 = Child who lived with you</li> <li>2 = Child who did not live with you due to divorce/separation</li> <li>3 = Other dependent</li> <li>4 = Other dependents, but do not qualify for Credit for Other Dependents (ODC)</li> <li>5 = Qualifying child for Earned Income Credit only</li> <li>6 = Children who lived with you, but do not qualify for Earned Income Credit</li> <li>7 = Children who lived with you, but do not qualify for Child Tax Credit</li> <li>8 = Children who lived with you, but do not qualify for Child Tax Credit/Credit for Other Dependents/Earned Income Credit</li> </ul> <p><b>***Months</b></p> <ul style="list-style-type: none"> <li>77 = Reported on odd year return</li> <li>88 = Reported on even year return</li> <li>99 = Not reported on return</li> </ul> | <p><b>**Other</b></p> <ul style="list-style-type: none"> <li>1 = Student (Age 19 - 23)</li> <li>2 = Disabled dependent</li> <li>3 = Dependent who is both a student and disabled</li> </ul> |
|---|---|

**IRS regulations require paid tax preparers who expect to prepare a certain amount of federal individual tax returns to file them electronically. To comply with this requirement your return will be electronically filed this year if it qualifies for electronic filing under IRS rules. Taxpayers may choose to file a paper return instead of filing electronically.**

Mark if you want to file a paper return even if you qualify for electronic filing \_\_\_\_\_[1]

Receive email notification(s) when your electronic file is accepted by the taxing agency (Blank = None, 1 = Return, 2 = Return & Extension) \_\_\_\_\_[2]

If 1 or 2, please provide email address on Organizer Form ID: Info

Mark if you are filing a balance due return electronically and you want to pay the amount due by debiting your financial institution account \_\_\_\_\_[9]

The IRS requires a Personal Identification Number (PIN) be used in signing returns that are electronically filed.

Each taxpayer and spouse, if applicable, must provide a 5 digit self-selected PIN of your choice other than all zeroes.

Taxpayer self-selected Personal Identification Number (PIN) \_\_\_\_\_[7]

Spouse self-selected Personal Identification Number (PIN) \_\_\_\_\_[8]

---

**NOTES/QUESTIONS:**







Please provide copies of Schedules K-1 showing income from partnerships and S-corporations.

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [6]  
 Name of entity \_\_\_\_\_ [13]  
 State postal code \_\_\_\_\_ [14]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_ [17]

1	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [6]  
 Name of entity \_\_\_\_\_ [13]  
 State postal code \_\_\_\_\_ [14]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_ [2]  
 Employer identification number \_\_\_\_\_ [6]  
 Name of entity \_\_\_\_\_ [13]  
 State postal code \_\_\_\_\_ [14]  
 Type of entity (1 = Partnership, 2 = S Corporation, 3 = Foreign partnership, 4 = Publicly traded partnership) \_\_\_\_\_ [17]

	Preparer use only Carryovers	Regular	AMT
Enter on K1-7	Operating	[23]	[24]
	Short-term capital	[25]	[26]
	Long-term capital	[27]	[28]
	28% rate capital	[29]	[30]
	Section 1231 loss	[31]	[32]
	Ordinary business gain/loss	[33]	[34]
	Other losses - 1040 Sch 1	[35]	[36]
	Comm revitalization	[37]	[38]
	Section 179	[39]	[40]
	Excess farm loss	[41]	[42]

**Education Credits and Tuition and Fees Deduction**

Please provide all copies of Form 1098-T.

Educational institutions use Form 1098-T to report qualified education expenses. An eligible educational institution is any college, university, or vocational school eligible to participate in a student aid program administered by the U.S. Department of Education.

**Preparer - Enter on Screen Educate2**

Taxpayer/Spouse (T, S)

Education code (1=American Opportunity Credit, 2=Lifetime Learning Credit, 3=Tuition and Fees Deduction)

Student's social security number

Student's first name

Student's last name

[8]  
4

**Institution Information**

Enter information from each institution on a separate page, including the complete address and federal identification number of the institution

Institution's federal identification number

Institution's name

Institution's street address

Institution's city, state, zip code

[8]

**Tuition Paid and Related Information**

Amounts reported in Box 1 may not reflect the actual amount paid for the student during 2018.

Enter the amount actually paid during 2018.

	2018 Information	Prior Year Information
Tuition paid (Enter only the amount actually paid) (Box 1)	+ _____ [8]	[ ]
Field no longer applicable	_____	
Educational institution changed its reporting method for 2018 (Box 3)	_____	
Adjustments made for a prior year (Box 4)	_____	
Scholarships or grants (Box 5)	_____	
Adjustments to scholarships or grants for a prior year (Box 6)	_____	
Box 1 or 2 includes amounts for an academic period beginning January - March 2019 (Box 7)	_____	
At least half-time student (Box 8)	_____	
Graduate student (Box 9) (1=Yes, 2=No)	_____	
Insurance contract reimbursement/refund (Box 10)	_____	
Non-Institution expenses (Books and fees not paid directly to the educational institution)	_____	
American Opportunity Tax Credit (AOTC) disqualifier	_____	

1 = Not pursuing degree, 2 = Not enrolled at least half-time, 3 = Felony drug conviction, 4 = 4 yrs post-secondary education before 2018

**NOTES/QUESTIONS:**