



SAUNDERS, WANGSGARD & ASSOCIATES
certified public accountants

INDIVIDUAL TAX ORGANIZER LETTER
FORM 1040

We have attached an income tax data organizer that will assist you in gathering the information necessary to prepare tax returns for the 2018 tax year.

The Internal Revenue Service matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information reflecting amounts reported to the Internal Revenue Service are also mailed/delivered to the taxpayers in an envelope clearly marked “IMPORTANT TAX DOCUMENTS ENCLOSED” and should be submitted with this organizer. Forms such as:

W-2 (Wages)	Schedules K-1
1099-R (Retirement)	(Forms 1065, 1120S, 1041)
1099-INT (Interest)	
1099-DIV (Dividends)	Annual Brokerage Statements
1099-B (Brokerage Sales)	1098 – Mortgage Interest
1099-MISC (Rents, etc)	Other tax information statements
1099-SA or SSA	8886, Reportable transactions
1098-T (Education)	Closing documents for Real Estate
1095-A,B,and C	Sales/Purchases

To continue providing quality services on a timely basis, we urge you to collect your information as soon as possible. If K-1 information from “pass-through” entities such as partnerships, trusts and S-corporations are the only data you are missing, please send the data you have assembled and forward the missing information as soon as it is available.

The filing deadline for your income tax return is April 15, 2019. In order to meet this deadline your completed tax organizer and supporting documentation need to be received no later than April 8, 2019. Any information received after that date may require that an extension of time be filed for your return.

If an automatic 6-month extension of time is required, any estimated tax due must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late payment penalties and interest.

We look forward to meeting with you and providing these services for you. Should you have questions, please do not hesitate to contact us.

Sincerely,

SAUNDERS, WANGSGARD & ASSOCIATES, PC

INDIVIDUAL TAX ORGANIZER (1040)

If SWA did not prepare your prior year returns, provide a copy of federal and state returns for the previous year. Complete pages 1 through 4 and all applicable sections. Repeat clients may elect to only include updates to personal information on page 1.

Taxpayer's Name _____ SSN _____ Occupation _____

Spouse's Name _____ SSN _____ Occupation _____

Home Address _____

 City, Town, or Post Office County State Zip Code School District

Telephone Number Home _____	Telephone Number (Taxpayer) Office _____	Telephone Number (Spouse) Office _____
Email(T) _____	Fax _____	Fax _____
Email(S) _____	Cell _____	Cell _____
	Email _____	Email _____

Taxpayer: Date of Birth _____ Blind? -
 Spouse: Date of Birth _____ Blind? -

Dependent Children Who Lived With You:

Full Name	Social Security Number	Relationship	Birth Date

Other Dependents:

Full Name	Social Security Number	Relationship	Birth Date	Number Months Resided in Your Home	% Support Furnished By You

ESTIMATED TAX PAYMENTS MADE

	FEDERAL		STATE (NAME):	
	Date Paid	Amount Paid	Date Paid	Amount Paid
Prior year overpayment applied				
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				

WAGES, SALARIES, AND OTHER EMPLOYEE COMPENSATION

Attach/Enclose all Forms W-2.

PENSION, IRA, AND ANNUITY INCOME

Attach/Enclose all Forms 1099-R.

1. Did you receive a Lump Sum distribution from your employer?
2. Did you “convert” a Lump Sum distribution into another plan or IRA account?
3. Did you transfer IRA funds to a Roth IRA this year?
4. Have you elected a Lump Sum treatment for any retirement distributions after 1986?

HEALTH INSURANCE COVERAGE

Attach/Enclose all Forms 1095 received. You may receive Form 1095-A from the federal marketplace. Form 1095-B is issued by your insurance carrier. Form 1095-C is issued to you if your employer was an Applicable Large Employer, and you were a full-time employee for any month during the year.

SOCIAL SECURITY BENEFITS RECEIVED

Enclose all 1099-SSA Forms.

INTEREST INCOME - Enclose all Forms 1099-INT and statements of tax-exempt interest earned.

If not available, complete the following:

TSJ*	Name of Payor	Interest Received	U.S. Bonds, T-Bills	Tax-Exempt (If Unknown, Leave Blank)	
				In-State	Out-of-State
	Early Withdrawal Penalties				

*T = Taxpayer S = Spouse J = Joint

INTEREST INCOME (Seller-Financed Mortgage – If maintained by Title Company please provide loan summary)

Name of Payor	Social Security Number	Address	Interest Recorded

DIVIDEND INCOME - Enclose all Forms 1099-DIV and statements of tax-exempt dividends earned.

If not available, complete the following:

TSJ*	Name of Payor	Ordinary Dividends	Qualified Dividend	Capital Gain	Non Taxable	Federal Tax Withheld	Foreign Tax Withheld

*T = Taxpayer S = Spouse J = Joint

MISCELLANEOUS INCOME - List and enclose related Forms 1099 or other forms.

Description	Amount
State and local income tax refund(s)	
Alimony received (Post 12/31/2018 decrees not taxable)	
Jury fees	
Finder's fees	
Director's fees	
Prizes	
Gambling winnings (W2-G)	
Other miscellaneous income	

INCOME FROM BUSINESS OR PROFESSION – SCHEDULE C

Who owns this business?

Principal business or profession _____

Business name _____

Business taxpayer identification number

Business address _____

Method(s) used to value closing inventory:

Cost Lower of cost or market Other (describe)

N/A

Accounting method:

Cash Accrual Other (describe)

1. Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach explanation.
2. Did you deduct expenses for the business use of your home? If yes, complete office in home schedule provided in this organizer.
3. Did you materially participate in the operation of the business during the year?
4. Was all of your investment in this activity at risk?
5. Were any assets sold, retired or converted to personal use during the year? If yes, list assets sold including date acquired, date sold, sales price, and original cost.
6. Were any assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.
7. Was this business still in operation at the end of the year?
8. List the states in which business was conducted and provide income and expense by state.
9. Provide copies of certification for employees of target groups and associated wages qualifying for Work Opportunities Tax Credit.

Attach a schedule of income and expenses of the business or complete the following worksheet. Complete a separate schedule for each business.

INCOME AND EXPENSES (Schedule C)

Description	Amount
Part I –Income	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount.)	
Part II - Cost of Goods Sold	
Inventory at beginning of year	
Purchases less cost of items withdrawn for personal use	

Description	Amount
Cost of labor (Do not include salary paid to yourself.)	
Materials and supplies	
Other costs (List type and amount.)	
Inventory at end of year	
Part III – Expenses	
Advertising	
Bad debts from sales or services	
Car and truck expenses (Complete Auto Expense Schedule on Page 14)	
Commissions and fees	
Depletion	
Depreciation and Section 179 expense deduction (provide depreciation schedules)	
Employee health insurance and other benefit programs (excluding retirement plans)	
Employee retirement contribution (other than owner)	
Self employed owner:	
a. Health insurance premiums	
b. Retirement contribution	
c. State income tax	
Insurance (other than health)	
Interest:	
a. Mortgage (paid to banks, etc.)	
b. Other	
Legal and professional services	
Office expense	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Real Estate or Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns.) Do not include state income tax.	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	

Description	Amount
Utilities	
Wages (Enclose copies of Forms W-3/W-2.)	
Lobbying expenses	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (List type and amount.)	

COMMENTS:

OFFICE IN HOME

To qualify for an office in home deduction, the area must be used exclusively for business purposes on a regular basis in connection with your business. If you are self-employed, it must be your principal place of business or you must be able to show that income is actually produced there. If business use of home relates to daycare, provide total hours of business operation for the year.

Business or activity for which you have an office	Total area of the house (square feet)	Area of business portion (square feet)	Business Percentage

I. DEPRECIATION

	Date Placed in Service	Cost/Basis	Method	Life	Prior Depreciation
House					
Land					
Total Purchase Price					
Improvements (Provide details)					

II. EXPENSES TO BE PRORATED:

Mortgage interest _____

Real estate taxes _____

Utilities _____

Property insurance _____

Other expenses - itemize _____

III. EXPENSES THAT APPLY DIRECTLY TO HOME OFFICE:

Telephone _____

Maintenance _____

Other expenses - itemize _____

CAPITAL GAINS AND LOSSES - Enclose all Forms 1099-B (with supplemental year end brokerage statements) and 1099-S with HUD-1 closing statements). Complete the following schedule if no statements are available and provide all transaction slips for sales and purchases. Enter any sales **NOT** reported on Forms 1099-B and 1099-S:

Description	Date Acquired	Date Sold	Sales Proceeds	Cost or Basis	Gain (Loss)

SALE/PURCHASE OF PERSONAL RESIDENCE

Provide closing statements (HUD-1) on purchase and sale of old residence and purchase of new residence.

Description	Amount

RESIDENCE CHANGE

If you changed residences during the year, provide period of residence in each location.

Residence #1 _____ From _____ To _____
 Own Rent

Residence #2 _____ From _____ To _____

Own Rent

RENTAL AND ROYALTY INCOME – Complete a separate schedule for each property.

1. Description and location of property: _____
2. Residential rental property? Personal use?
3. Did you actively participate in the operation of the rental property during the year?

Income:	Amount		Amount
Rents received		Royalties received	
Expenses:			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

*If this is the first year we are preparing your return, provide depreciation records.

*If this is a new property, provide the closing disclosure (CD) or settlement statement.

List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

If the property was sold during the year, provide the closing statement. (HUD-1)

INCOME FROM PARTNERSHIPS, ESTATES, LLCs, TRUSTS, AND S CORPORATIONS

Enclose all Schedules K-1 received to date. Also list below all Schedules K-1 not yet received:

Name	Source Code*	Federal ID #

*Source Code: P = Partnership E = Estate/Trust S = S Corporation

Other	
Personal property or ad valorem taxes	
Sales tax on major items (auto, boat, home improvements, etc.)	
Other sales taxes paid (if applicable)	
Intangible tax	
Other taxes (itemize)	
Foreign tax withheld (may be used as a credit)	

INTEREST EXPENSE

Mortgage interest (Attach/Enclose Forms 1098.)

Payee*	Property**	Amount

*Include address and social security number if payee is an individual.

**Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

Student loan interest (Attach/Enclose Forms 1098-T)

Payee	Amount

Investment interest not reported on Schedules A, C, or E

Payee	Investment Purpose (stocks, land, etc)	Amount

Business interest not reported on Schedules C, or E

Payee	Business Purpose	Amount

CHARITABLE CONTRIBUTIONS

Cash contributions, for which you have receipts, canceled checks, etc. NOTE: You need to have written acknowledgment from any charity to which you made individual donations of \$250 or more during the year.

Donee	Amount	Donee	Amount

Other than cash contributions (enclose receipt(s)):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

For contributions over \$5,000, include copy of appraisal and confirmation.

CASUALTY OR THEFT LOSSES

Loss of property by theft or damage to property by fire, storm, car accident, shipwreck, flood or other “act of God”

	Property 1	Property 2	Property 3
Indicate type of property			
Description of property			
Date acquired			
Cost			
Date of loss			
Description of loss			
Was property insured? (Y/N)			
Was insurance claim made? (Y/N)			
Insurance proceeds			
Fair market value before loss			
Fair market value after loss			

SELF EMPLOYED BUSINESS EXPENSES

Expenses incurred by: Taxpayer Spouse Occupation

(Complete a separate schedule for each business)

Description	Total Expense Incurred
Travel expenses while away from home:	
Transportation costs	
Lodging	
Meals and entertainment	
Business use of home (see schedule)	
Other employee business expenses – itemize	

Automobile Expenses - Complete a separate schedule for each vehicle.

Vehicle description	Total business miles	_____
Date placed in service	Total commuting miles	_____
Cost/Fair market value	Total other personal miles	_____
Lease term, if applicable	Total miles this year	_____
	Average daily round trip commuting distance	_____
Actual expenses (*Omit if using mileage method)		
Gas, oil* _____	Taxes and tags	_____
Repairs* _____	Interest	_____
Tires, supplies* _____	Parking	_____
Insurance* _____	Tolls	_____
Lease payments* _____	Other	_____

Did you use the above vehicle in this business less than 12 months?

If yes, enter the number of months _____.

Do you have another vehicle available for personal purposes?

Do you have evidence to support your deduction?

Is the evidence written?

CHILD CARE EXPENSES/HOME CARE EXPENSES

Did you pay an individual or an organization to perform services for the care of a dependent under 13 years old in order to enable you to work or attend school on a full-time basis?

Did you pay an individual to perform in-home health care services for yourself, your spouse, or dependents?

If the response to either of the questions above is yes, complete the following information:

Names(s) of dependent(s) for whom services were rendered.

List individuals or organizations to whom expenses were paid during the year. (Services of a relative may be deductible only if that relative is not a dependent and if the relative's services are considered employment for social security purposes.)

Name and Address	ID#	Amount	Under 18?

If payments of \$1,900 or more during the tax year were made to an individual, were the services performed in your home?

EDUCATIONAL EXPENSES

Did you or any other member of your family pay any educational expenses this year?

If yes, was any tuition paid for either of the first two years of post-secondary education?

If yes complete the following and provide Forms 1098-T from school(s):

Student Name	Institution	Grade/Level	Amount Paid	Date Paid

Was any of the preceding tuition paid with funds withdrawn from an educational IRA or 529 Plan?

If yes, how much?

If you are confident that all information has been inputted completely and accurately, then follow the below steps to submit your information to your tax team at Saunders and Wangsgard:

1. Review this document one more time for completeness and accuracy.
2. Collect digital versions of all applicable tax backup documentation. If you have questions about what you will need, consult the list on the first page of this organizer, the prompts throughout the form, or give us a call and we will be glad to help.
3. Click the below button and follow the prompts to submit this organizer either via email or directly to the portal
4. Attach your other tax forms to the same email and click send or upload to the portal and you're done!