

**Jeb Williamson, CPA, LLC**  
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January 21, 2019

Dear Friends,

Our team at Jeb Williamson CPA LLC looks forward to serving you during the upcoming tax season. The opening day for electronic filing of 2018 individual income tax returns is scheduled for January 28, 2019. It is important that you read this entire letter, especially the "PLEASE NOTE" section at the end.

This Client Organizer is designed to help you gather the tax information needed to prepare your 2018 personal income tax return. If available, we have preprinted certain information from your 2017 return to help you complete the organizer with minimal time and effort.

In your Client Organizer, portions of tax ID numbers, bank account numbers, and dates of birth have been replaced with asterisks to protect your privacy and personal information. When you receive your completed tax return(s), please review all social security numbers and bank account information for accuracy. Report any discrepancies to this office immediately.

Please enter 2018 information on the Client 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.

Your completion and submission of the enclosed "2018 Tax Year Questions" will prevent important information needed to prepare a complete and accurate return from being overlooked. Please answer all questions and attach a statement when necessary for additional information not provided in the Client Organizer.

The enclosed 2018 Form 1040 Tax Engagement Letter explains the services we will provide to you and formally hires our firm to prepare your tax return. Please read and sign the 2018 Form 1040 Tax Engagement Letter and include it when you submit your tax information to our office. It is very important that we have this document signed before we begin preparing your return.

We will also need the following information (if applicable and not already on file):

- 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 and cost basis for items sold
- 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. Please provide December College Counts 529 statement with 2018 contribution amounts if applicable.
- All Forms 1095-A, 1095-B, and/or 1095-C related to health care coverage
- Proof of health insurance coverage for all family members if no 1095-A, 1095-B, 1095-C, or other supporting document (W-2 with box 12 code DD, SSA-1099 with Medicare deducted, 1099-R with health insurance) received
- Statements supporting deductions for mortgage interest, taxes, and charitable contributions (including any Form 1098-C)
- Copies of closing statements (HUD-1) regarding the sale or purchase of real property or any related refinancing.
- Legal papers for new adoption, divorce, or separation involving custody of any dependents
- Any tax notices sent to you by the IRS or other taxing authority (if not previously provided)

- A copy of your income tax returns from last year, if not prepared by this office.

If you are not already using our NetClient portal we encourage you to consider it this year for delivery and archiving of your completed tax returns. If you choose this method for return delivery, you will receive an email when your tax returns are ready for review that contains instructions for accessing your documents on our website. You may then review the information, sign electronically, and pay your tax preparation fee online. After the e-filing and acceptance of your tax returns we will return to you by mail any original source documents and you may print from the portal a hard copy of your return if desired. This can save your family a return trip to our office. If you would like to utilize this free feature, please circle Y on the last question of the 2018 Tax Year Questions. Please understand that if you elect to receive your returns by NetClient portal our firm will not have a printed copy available for you to sign at our office.

For your convenience, we will be open on Saturdays from 8AM to 12PM from February 9th through April 15, while Monday - Friday hours will remain 8AM to 5PM.

**PLEASE NOTE:**

(1) In order to meet the initial filing deadline, your completed client organizer and other information must be received by our office no later than March 24, 2019. Any information received after March 24, 2019 will likely require that an extension be filed for your return. Any expected tax due must be paid with that extension to avoid late payment penalties and interest. We do not automatically file extensions for clients-you must notify us if you wish us to file an extension and the filing of an extension increases your tax preparation fees.

(2) The Tax Cuts and Jobs Act (TCJA) is by far the biggest tax law change in decades and will positively impact most taxpayers. Tax preparation fees will increase this year due to the complexity of the TCJA and higher costs our firm has incurred for related training, software, etc.

(3) We realize that your time is valuable. Dropping off, mailing, or electronically submitting your tax documents to our office without making an appointment is encouraged. One of our team members will contact you if we are missing any information or if we have questions. We generally recommend that you make an appointment only if your tax situation has changed significantly during the filing year and you have questions that will impact this year's return. Over 85% of our tax clients dropped off their tax information during the 2017 tax filing year.

(4) It is very important that you verify and update your Direct Deposit and Identity Authentication (driver's license) information on page Lite-6 of the organizer. This will avoid delays in processing your return as we will otherwise be required to contact you for this information prior to completion.

(5) Payment of our firm's invoice for preparing your tax return must be received prior to our firm electronically filing or releasing your tax returns for mailing. Payments may be made using cash, check, credit/debit card, or scheduled ACH bank draft per signed agreement and voided check.

(6) This year's IRS filing deadline is Monday, April 15th. Our firm's filing deadline will be Monday, April 15th at 1PM and you will need to make arrangements to sign and pay for your returns before this time or we will file an extension on your behalf.

The last day that an extended 2018 individual income tax return can be filed is 10/15/2019. Information for extended tax returns must be received by our office no later than 9/25/2019 in order for us to complete your return by the final deadline.

Thank you for your business,  
*Jeb Williamson, CPA, LLC*

## 2018 Tax Year Questions

Please circle Yes or No and include all necessary details and documentation.

### Personal Information

Did your marital status change during the year?	Y	N
If yes, explain: _____		
Did your address change from last year?	Y	N
Can you be claimed as a dependent by another taxpayer?	Y	N
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?	Y	N
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.	Y	N
Did you reside in or operate a business in a Federally declared disaster area? The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires.	Y	N

### Dependent Information

Were there any changes in dependents from the prior year?	Y	N
If yes, explain: _____		
Do you have any children under age 19 or a full-time student under age 24 with unearned income in excess of \$2,100? Note: "unearned" is interest, dividends, etc.	Y	N
Do you have dependents who must file a tax return?	Y	N
If so, would you like our firm to prepare the dependent's tax returns?	Y	N
Did you provide over half the support for any other person(s) other than your dependent children during the year?	Y	N
Did you pay for child care while you worked, looked for work, or while a full-time student?	Y	N
Did you pay any expenses related to the adoption of a child during the year?	Y	N
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?	Y	N
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.	Y	N

### Purchases, Sales and Debt Information

Did you start a new business or purchase rental property during the year?	Y	N
Did you sell, exchange, or purchase any assets used in your trade or business?	Y	N
Did you acquire a new or additional interest in a partnership or S corporation?	Y	N
Did you sell, exchange, or purchase any real estate during the year (attach HUD-1 if sold)?	Y	N
Did you purchase or sell a principal residence during the year?	Y	N
Did you foreclose or abandon a principal residence or real property during the year?	Y	N
Did you acquire or dispose of any stock during the year?	Y	N
Did you take out a home equity loan this year?	Y	N
Did you refinance a principal residence or second home this year?	Y	N
Did you sell an existing business, rental, or other property this year?	Y	N
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	Y	N
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	Y	N
Did you purchase a qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?	Y	N

## 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?	Y	N
Did you receive any income from property sold prior to this year?	Y	N
Did you receive any unemployment benefits during the year?	Y	N
Did you receive any disability income during the year?	Y	N
Did you receive tip income not reported to your employer this year?	Y	N
Did any of your life insurance policies mature, or did you surrender any policies?	Y	N
Did you receive any awards, prizes, hobby income, gambling or lottery winnings?	Y	N
Do you expect a large fluctuation in income, deductions, or withholding next year?	Y	N
Did you have any sales or other exchanges of virtual currencies (bitcoin, etc) , or used virtual currencies to pay for goods or services, or you are holding virtual currencies as an investment?	Y	N

## Retirement Information

Are you an active participant in a pension or retirement plan?	Y	N
Did you receive any Social Security benefits during the year?	Y	N
Did you make any withdrawals from an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	Y	N
If yes, were any withdrawals due to a Federally declared disaster?	Y	N
Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?	Y	N
If you have a qualified retirement plan (Form 1099-R) with a distribution code of 1, does it qualify for an exception to the 10% early withdrawal penalty?	Y	N
If yes, explain (i.e. indirect rollover within 60 days, tuition, first-time home, medical, etc):		

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Did you make any contributions to an IRA, Roth, myRA, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?	Y	N
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## 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?	Y	N
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	Y	N
Did anyone in your family receive a scholarship of any kind during the year?	Y	N
If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?	Y	N
Did you make any withdrawals from an education savings or 529 Plan account?	Y	N
If yes, were any of these withdrawals rolled over into a ABLE (Achieving a Better Life Experience) account?	Y	N
Did you make any contributions to an education savings or 529 Plan account? Please attach CollegeCounts (Alabama's 529 Fund) statements for December if applicable.	Y	N
Did you pay any student loan interest this year?	Y	N
Did you cash any Series EE or I U.S. Savings bonds issued after 1989?	Y	N
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?	Y	N
If yes, for what school year? _____		

## Health Care Information

Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid/ALL Kids) 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.	Y	N
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.	Y	N
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.	Y	N
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?	Y	N
Did you make any contributions to a Health savings account (HSA) or Archer MSA?	Y	N
Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year?	Y	N
Did you pay long-term care premiums for yourself or your family?	Y	N
Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 5498-QA you received.	Y	N
Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? If yes, attach any Form(s) 1099-QA you received.	Y	N
If you are a business owner, did you pay health insurance premiums for your employees this year?	Y	N
If Yes, was business employee group health insurance purchased through healthcare.gov?	Y	N
Did you receive any Health Coverage Tax Credit (HCTC) advance payments? If yes, attach any Form(s) 1099-H you received.	Y	N

## Itemized Deduction Information

Did you incur a non-business casualty or theft loss during the year that is more than 10% of your adjusted gross income after adjusting for insurance reimbursement? If yes, did the loss occur in a Federally declared disaster area?	Y	N
Did you incur a bus./rental/farm casualty or theft loss during the year (any amount)?	Y	N
Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?	Y	N
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.	Y	N
Did you donate a vehicle or boat during the year? If yes, attach Form 1098-C or other written acknowledgment from the donee organization.	Y	N
Did you pay real estate taxes for your primary home and/or second home?	Y	N
Did you pay any mortgage interest on an existing home loan? If yes, attach any Form(s) 1098 you received.	Y	N
Did you make any major purchases during the year (cars, boats, etc.)? If yes, please list total amount of sales tax paid on major purchases: \$ _____	Y	N
Did you make any out-of-state purchases (by telephone, internet (Amazon), mail, or in person) for which the seller did not collect state sales or use tax? If yes, please list total amount of purchases where no sales tax was charged: \$ _____	Y	N

## Miscellaneous Information

Did you make gifts of more than \$15,000 to any individual?	Y	N
Did you regularly utilize an exclusive-use area of your home for business purposes?	Y	N
Did you engage in any bartering transactions?	Y	N
Did you retire or change jobs this year?	Y	N
Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?	Y	N
Did you pay any individual as a household employee (issued W2) during the year?	Y	N
Did your business, farm, or rental activity pay \$600 or more for services or rental to any individuals or unincorporated entities?	Y	N
If Yes to above question, did you issue a Form 1099-MISC to individual and IRS?	Y	N
If our firm did not prepare your Form(s) 1099, please attach a copy of the Form 1096 transmittal form for those you prepared yourself.		
Did you make energy efficient improvements to your main home this year?	Y	N
Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?	Y	N
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?	Y	N
Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity?	Y	N
Did you receive correspondence from the State or the IRS?	Y	N
If yes, attach if not previously provided and/or explain: _____		
Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due?	Y	N
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.	Y	N
Would you like to receive your tax return via NetClient portal & use e-signature* <u>instead of</u> coming by the office to sign & pick up your source documents?	Y	N
*you must provide email addresses for <u>both</u> taxpayer and spouse in order to qualify for e-signature and you must pay your tax preparation fee online using NetClient.		

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# JEB WILLIAMSON, CPA, LLC

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Butler & Brown Offices • 418 1st Avenue, SE • Cullman, Alabama 35055

## 2018 Form 1040 Tax Engagement Letter

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

1. We are pleased to confirm our understanding of the arrangements for your income tax return(s). This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call us before you sign it.

2. This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and us. The Internal Revenue Service imposes penalties on taxpayers, and on us as return preparers, for failure to observe due care in reporting for income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements. We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will furnish you with any questionnaires and/or worksheets that you request to guide you in gathering the necessary information. Your use of such forms will help you avoid overlooking important information and contribute to the cost-efficient preparation of your returns. To the extent we render any accounting and/or bookkeeping assistance, including (but not limited to) telephone calls, letters, emails and 3<sup>rd</sup> party consultations it will be limited to those tasks we deem necessary for preparation of the returns and will be billed at our standard billing rates.

### **Tax Preparer Responsibilities**

3. We will prepare your 2018, and only your 2018 Federal and **Specific State(s)/Cities:** Alabama, \_\_\_\_\_ Individual Income Tax Form 1040 and the related Federal and **Specific State(s)/Cities** individual Form 1040 income tax return schedules from information you furnish us. We will not audit, review, compile or otherwise verify the data you submit although we may ask you to clarify some of the information. Our minimum fee to prepare an individual federal and Alabama tax return is \$200 (\$150 Federal + \$50 Alabama), and your fee will be based upon the applicable minimum billing rates per form and the amount of time required to complete your return and to conduct related consultations not billed separately. If applicable (monthly clients only), our fee is based on the Client Service Agreement. We are not responsible for returns prepared by other preparers. *If you have taxable activity in a state/city other than that specifically listed you are responsible for providing our firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing us of the applicable states. We will prepare only those state/city returns specifically listed above.*

4. *We are responsible for preparing only the specific individual income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on our part require a separate engagement letter. In the absence of written communications from us documenting such services, our services will be limited to and governed by the terms of this engagement letter. Our services are not intended to determine whether you have filing requirements in taxing jurisdictions other than the one(s) of which you have requested in paragraph 3 above.*

### **Taxpayer Responsibilities**

5. Please note that any person or entity subject to the jurisdiction of the United States (includes individuals, corporations, partnerships, trusts, 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 related 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.*

6. If you and/or your entity have a financial interest in any foreign accounts, you are also responsible for filing Form FinCen 114 required by the U.S. Department of the Treasury on or before April 15th of each tax year. US citizens are required to report worldwide income on their US tax return. Unless otherwise specifically agreed in writing, we will not prepare, file, or provide assistance with this form. If you would like to add Form 114 to this engagement, please use the Comments or Additional Requests space provided at the end of this letter.

7. In addition, currently the Internal Revenue Service, under IRC §6038 and §6046, requires information reporting if you are an officer, director or shareholder with respect to certain foreign corporations (Form 5471); foreign-owned U.S. corporation or foreign corporation engaged in a U.S. trade or business (Form 5472); U.S. transferor of property to a foreign corporation (Form 926) ); and, for taxable years beginning after March 18, 2010, if you hold foreign financial assets with an aggregate value exceeding \$50,000 (Form 8938) Therefore, if you fall into one of the above categories **you** may be required to file one of the above listed forms. Failure to timely file may result in substantial monetary penalties. By your signature below, you accept responsibility for informing us if you believe that you fall into one of the above categories and you agree to provide us with the information necessary to prepare the appropriate form(s). We assume no liability for penalties associated with the failure to file or untimely filing of any of these forms.

8. You acknowledge that you have reported all 2018 income you received including barter, crypto-currency, consumer-to-consumer activity, cash based revenues and all other income whether received in-person, in-kind, or electronically. You also confirm that you have or will timely file any applicable Forms W-2 and W-3 with the Social Security Administration and IRS for business employees or home workers.

#### **Other Items**

9. *Unless you pay the Optional Audit Retainer Fee with the applicable tax year's return preparation fee, our fee does not include responding to inquires or examination by taxing authorities or third parties. You will be separately billed for related time and expenses involved. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate engagement letter. You agree to immediately notify us upon the receipt of any correspondence from any agency covered by this letter.*

10. It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions for three years from the filing date. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest. We will rely, without further verification, upon information you provide to us from 3<sup>rd</sup> parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. *We DO NOT automatically file tax extensions for clients-you must notify us if you wish us to file an extension, and the notification should include your estimate of any balance due with the extension. We must receive all of your information by March 24 in order to complete your return in a timely manner and information received after that date may cause your return to be extended and completed after the April 15 due date. Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date, or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest. You will need to make arrangements to sign and pay for your returns before 1PM on April 15. The last day that an extended individual income tax return can be filed is October 15. Information for extended tax returns must be received by our office no later than September 25 in order for us to complete your return by the final deadline.*

11. The mortgage deduction was changed as of January 1, 2018. Residential mortgages are only deductible if the mortgage is used to buy build or improve the property it is secured by. The total mortgage debt cannot exceed \$750,000 unless it is grandfathered at \$1,000,000 (as of 12/16/17) as long as the terms of the grandfathered debt have not changed. Equity loans are not deductible unless the mortgage funds are used to buy, build or improve your personal residence and does not exceed the allowable mortgage debt. To comply with these new rules we need to know any amounts borrowed against your home in 2018, the date borrowed and the use of the funds. Without that information we are unable to deduct mortgage interest on new borrowings in 2018.

12. *When a self-employed taxpayer reduces taxable income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and also acknowledge and agree to the potential negative effects on future social security benefits for you, your spouse and any dependents.*



13. New privacy laws were established by the IRS effective January 1, 2009 and we are now prohibited from providing confidential information or copies to anyone other than you without your specific, written authorization. To comply with these new regulations we may provide all copies of all returns to you in a secure web portal as discussed below. In the interest of maintaining service quality and timeliness, we may use a 3<sup>rd</sup> party service provider to assist us in the use of technology to facilitate compliance with disclosure and storage of your tax information. We and the 3<sup>rd</sup> party provider have established written procedures and controls designed to protect client confidentiality and maintain data security.

14. If we are asked to disclose any privileged communication, unless we are required to disclose the communication by law, we will not provide such disclosure until you have had an opportunity to argue that the communication is privileged. You agree to pay any and all reasonable expenses that we incur, including legal fees, that are a result of attempts to protect any communication as privileged. In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing information to a third party.

15. It is our policy to keep records related to this engagement for seven years after which they are destroyed. *However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for seven years for possible future use, including potential examination by any government or regulatory agencies.* If you move or do not wish to receive an organizer, please notify us or we will send the organizer to the address we used on your prior year's tax return.

16. In the interest of facilitating our services to you, we may utilize a secure web 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 portal will be terminated no later than 30 days after the earlier of your or our termination of services under this agreement or April 15, unless we are notified in writing of your desire to extend your tax return. All confidential information sent to you or third parties (at your direction), as well as the 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.

17. From time to time during our relationship, you may seek our advice with regard to potential investments. We are not investment advisors unless **specifically and in writing by separate agreement hired for that purpose.** Accordingly, we suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. Unless otherwise specifically agreed to in a separate engagement letter signed by both parties, we will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

18. Payments for billings are due upon receipt. Payment must be received prior to our firm electronically filing or releasing your tax returns for mailing. If you are delinquent in payment your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account. You acknowledge and agree that we are not required to continue work in the event of your failure to pay on a timely basis for services rendered as required by this engagement letter. You further acknowledge and agree that in the event we stop work or withdraw from this engagement as a result of your failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to you for any damages that occur as a result of our ceasing to render services. Our services will conclude upon delivery of the completed income tax returns discussed above or upon our suspension of services or resignation from the engagement.

19. In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation apply to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

20. *From time to time various third parties may request that we sign, for you, some verification of income, employment or tax filing status. Because we were engaged only to prepare your income tax return, without examination, review, audit or verification the state board of accountancy prohibit us from signing any such document and any third party request to do so is a violation of those rules prohibiting us, by law, from the*

*issuance of an opinion without performing an audit. These returns are not intended to benefit or influence any third party, either to obtain credit or for any other purpose.*

21. We are required to obtain a copy of Form W-2 and 1095 before we are allowed to electronically file your return under the rules of IRS Circular 230.

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

23. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

24. You consent to the assignment of your account and the transfer of your records in the event that the firm changes its form of ownership, consolidates, sells, and/or merges.

25. While we are, of course, available to provide you with tax and business planning services, it is our policy to put all advice upon which a client might rely into a written memorandum prior to you relying on such advice. We believe this is necessary to avoid confusion and to make clear the specific nature of our advice. You should not rely on any advice that has not been put into writing for you.

26. We appreciate the opportunity to serve you. Please date and sign this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. In addition, by signing below, you authorize our firm to receive financial information from outside sources that is necessary for the completion of your tax return. It is our policy to initiate services after we receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

*Jeb Williamson, CPA, LLC*

_____ (Client Signature)	_____ (Date)
_____ (Client Signature)	_____ (Date)
I (We) have read the above terms of the engagement letter and agree with the terms of this engagement.	

**Comments or Additional Requests:**

Do you need our firm to prepare:

Form 114, Report of Foreign Bank and Financial Accounts(FBAR)? circle one: Y N

General: 1040 **Personal Information**

Filing (Marital) status code (1 = Single, 2 = Married filing joint, 3 = Married filing separate, 4 = Head of household, 5 = Qualifying widow(er)) \_\_\_\_\_  
 Mark if you were married but living apart all year \_\_\_\_\_ Mark if your nonresident alien spouse does not have an ITIN \_\_\_\_\_  
**Taxpayer** **Spouse**  
 Social security number \_\_\_\_\_  
 First name \_\_\_\_\_  
 Last name \_\_\_\_\_  
 Occupation \_\_\_\_\_  
 Designate \$3.00 to the presidential election campaign fund? (1 = Yes, 2 = No, 3=Blank) \_\_\_\_\_  
 Mark if legally blind \_\_\_\_\_  
 Mark if dependent of another taxpayer \_\_\_\_\_  
 Taxpayer between 19 and 23, full-time student, with income less than 1/2 support? (Y, N) \_\_\_\_\_  
 Date of birth \_\_\_\_\_  
 Date of death \_\_\_\_\_  
 Work/daytime telephone number/ext number \_\_\_\_\_  
 Do you authorize us to discuss your return with the IRS (Y, N) \_\_\_\_\_

General: 1040, Contact **Present Mailing Address**

Address \_\_\_\_\_  
 Apartment number \_\_\_\_\_  
 City/State postal code/Zip code \_\_\_\_\_  
 Foreign country name \_\_\_\_\_  
 Foreign phone number \_\_\_\_\_  
 Home/evening telephone number \_\_\_\_\_  
 Taxpayer email address \_\_\_\_\_  
 Spouse email address \_\_\_\_\_

General: 1040 **Dependent Information**

First Name	Last Name	Date of Birth	Social Security No.	Relationship	Months in home	Care expenses paid for dependent
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Credits: 2441 **Child and Dependent Care Expenses**

Provider information:  
 Business name \_\_\_\_\_  
 First and Last name \_\_\_\_\_  
 Street address \_\_\_\_\_  
 City, state, and zip code \_\_\_\_\_  
 Social security number OR Employer identification number \_\_\_\_\_  
 Tax Exempt or Living Abroad Foreign Care Provider (1 = TE, 2 = LAFCP) \_\_\_\_\_  
 Amount paid to care provider in 2018 \_\_\_\_\_  
**Taxpayer** **Spouse**  
 Employer-provided dependent care benefits that were forfeited \_\_\_\_\_

Health Care: Coverage **Health Care Coverage**

**"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.**  
**2018 Information** **Prior Year Information**  
 Was your entire family covered for the full year with minimum essential health care coverage? (Y, N) \_\_\_\_\_

Income: W2 **Salary and Wages**

Please provide all copies of Form W-2 that you receive. Below is a list of the Form(s) W-2 as reported in last year's tax return. If a particular W-2 no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 5 rows of horizontal lines for data entry.

Retirement: 1099R **Pension, IRA, and Annuity Distributions**

Please provide all copies of Form 1099-R that you receive. Below is a list of the Form(s) 1099-R as reported in last year's tax return. If a particular 1099-R no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 5 rows of horizontal lines for data entry.

Income: K1, K1T **Schedules K-1**

Please provide all copies of Schedule K-1 that you receive. Below is a list of the Schedule(s) K-1 as reported in last year's tax return. If a particular K-1 no longer applies, mark the not applicable box.

Table with 4 columns: T/S/J, Description, Form, Mark if no longer applicable. Includes 8 rows of horizontal lines for data entry.

Income: W2G **Gambling Income**

Please provide all copies of Form W-2G that you receive. Below is a list of the Form(s) W-2G as reported in last year's tax return. If a particular W-2G no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 3 rows of horizontal lines for data entry.

Educate: 1099Q **Qualified Education Plan Distributions**

Please provide all copies of Form 1099-Q that you receive. Below is a list of the Form(s) 1099-Q as reported in last year's tax return. If a particular 1099-Q no longer applies, mark the not applicable box.

Table with 4 columns: T/S, Description, Prior Year Information, Mark if no longer applicable. Includes 2 rows of horizontal lines for data entry.

Income: B1 **Interest Income**

Please provide all copies of Form 1099-INT or other statements reporting interest income.

T/S/J	Payer Name	Interest Income	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Income: B3 **Seller Financed Mortgage Interest**

T, S, J \_\_\_\_\_ Payer's name \_\_\_\_\_ Payer's social security number \_\_\_\_\_  
 Payer's address, city, state, zip code \_\_\_\_\_  
 Amount received in 2018 \_\_\_\_\_ Amount received in 2017 \_\_\_\_\_

Income: B2 **Dividend Income**

Please provide copies of all Form 1099-DIV or other statements reporting dividend income.

T/S/J	Payer Name	Ordinary Dividends	Qualified Dividends	Prior Year Information
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Income: D **Sales of Stocks, Securities, and Other Investment Property**

Please provide copies of all Forms 1099-B and 1099-S.

T/S/J	Description of Property	Date Acquired	Date Sold	Gross Sales Price (Less expenses of sale)	Cost or Other Basis
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Income: Income **Other Income**

Please provide copies of all supporting documentation.

	2018 Information		Prior Year Information
	Taxpayer	Spouse	Prior Year Information
State and local income tax refunds	_____	_____	_____
Alimony received	_____	_____	_____
Unemployment compensation	_____	_____	_____
Unemployment compensation repaid	_____	_____	_____
Social security benefits	_____	_____	_____
Medicare premiums to be reported on Schedule A	_____	_____	_____
Railroad retirement benefits	_____	_____	_____

T/S/J	2018 Information	Prior Year Information
Other Income:	_____	_____
_____	_____	_____
_____	_____	_____

1040 Adj: IRA **Adjustments to Income - IRA Contributions**

Please provide year end statements for each account and any Form 8606 not prepared by this office.  
 Taxpayer Spouse

**Traditional IRA Contributions for 2018 -**

If you want to contribute the maximum allowable traditional IRA contribution amount,  
 enter the applicable code: (1 = Deductible only, 2 = Both deductible and nondeductible)

Enter the total traditional IRA contributions made for use in 2018 \_\_\_\_\_

**Roth IRA Contributions for 2018 -**

Mark if you want to contribute the maximum Roth IRA contribution \_\_\_\_\_

Enter the total Roth IRA contributions made for use in 2018 \_\_\_\_\_

Educate: Educate2 **Higher Education Deductions and/or Credits**

Complete this section if you paid interest on a qualified student loan in 2018 for qualified higher education expenses for you,  
 your spouse, or a person who was your dependent when you took out the loan.

T/S	Qualified student loan interest paid	2018 Information	Prior Year Information
_____	_____	_____	_____
_____	_____	_____	_____

Complete this section if you paid qualified education expenses for higher education costs in 2018.  
 Qualified education expenses include tuition and fees required for enrollment or attendance at an eligible educational institution.  
 Please provide all copies of Form 1098-T.

T/S	Ed Exp Code*	Student's SSN	Student's First Name	Student's Last Name	Qualified Expenses	Prior Year Information
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

\*Education Expense Code: 1 = American opportunity credit; 2 = Lifetime learning credit; 3 = Tuition and fees deduction  
 The student qualifies for the American opportunity credit when enrolled at least half-time in a program leading to a degree, certificate, or  
 recognized credential; has not completed the first 4 years of post-secondary education; has no felony drug convictions on student's record.

1040 Adj: 3903 **Job Related Moving Expenses**

Complete this section if you moved to a new home due to service in the armed forces.

Description of move \_\_\_\_\_  
 Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_  
 Mark if the move was due to service in the armed forces \_\_\_\_\_  
 Number of miles from old home to new workplace \_\_\_\_\_  
 Number of miles from old home to old workplace \_\_\_\_\_  
 Mark if move is outside United States or its possessions \_\_\_\_\_  
 Transportation and storage expenses \_\_\_\_\_  
 Travel and lodging (not including meals) \_\_\_\_\_  
 Total amount reimbursed for moving expenses \_\_\_\_\_

1040 Adj: OtherAdj **Other Adjustments to Income**

Alimony Paid:

T/S	Recipient name	Recipient SSN	2018 Information	Prior Year Information
_____	_____	_____	_____	_____
Street address		_____	_____	_____
City, State and Zip code		_____	_____	_____

	Taxpayer	Spouse	Prior Year Information
--	----------	--------	------------------------

Educator expenses:  
 \_\_\_\_\_  
 \_\_\_\_\_

Other adjustments:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Itemized: A1 **Medical and Dental Expenses**

T/S/J		2018 Information	Prior Year Information
—	Medical and dental expenses	_____	_____
—	Medical insurance premiums you paid***	_____	_____
—	Long-term care premiums you paid***	_____	_____
—	Prescription medicines and drugs	_____	_____
—	Miles driven for medical items	_____	_____

\*\*\*Do not include pre-tax amounts paid by an employer-sponsored plan, amounts paid for your self-employed business, or Medicare premiums entered on Form Lite-3

Itemized: A1 **Tax Expenses**

T/S/J		2018 Information	Prior Year Information
—	State/local income taxes paid	_____	_____
—	2017 state and local income taxes paid in 2018	_____	_____
—	Sales tax paid on actual expenses	_____	_____
—	Real estate taxes paid	_____	_____
—	Personal property taxes	_____	_____
—	Other taxes	_____	_____

Itemized: A2 **Interest Expenses**

T/S/J		2018 Information	Prior Year Information																
—	Home mortgage interest From Form 1098	_____	_____																
T/S/J	Other home mortgage interest paid to individuals:																		
—	<table border="0"> <tr> <td>Payee's Name</td> <td>SSN or EIN</td> <td>2018 Information</td> <td>Prior Year Information</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Address</td> <td>City</td> <td>State</td> <td>Zip Code</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </table>	Payee's Name	SSN or EIN	2018 Information	Prior Year Information	_____	_____	_____	_____	Address	City	State	Zip Code	_____	_____	_____	_____		
Payee's Name	SSN or EIN	2018 Information	Prior Year Information																
_____	_____	_____	_____																
Address	City	State	Zip Code																
_____	_____	_____	_____																
T/S/J	Investment interest expense, other than on Sch K-1s:	2018 Information	Prior Year Information																
—	Refinancing Information:																		
	Refinance #1	Refinance #2																	
T/S/J	Recipient/Lender name	_____	_____																
	Total points paid at time of refinance	_____	_____																
	Date of refinance	_____	_____																
	Term of new loan (in months)	_____	_____																
	Reported on Form 1098 in 2018	_____	_____																

Itemized: A3 **Charitable Contributions**

T/S/J		2018 Information	Prior Year Information
—	Contributions made by cash or check	_____	_____
—	Volunteer miles driven	_____	_____
—	Noncash items, such as: Goodwill, Salvation Army	_____	_____

Itemized: A3, A-St **Miscellaneous Deductions**

T/S/J		2018 Information	Prior Year Information
	Other expenses, not subject to the 2% AGI limitation:		
—	_____	_____	_____
—	Gambling losses (enter only if you have gambling income)	_____	_____
	<b>***STATE USE ONLY - Complete the following fields only if you file a state return in AL, AR, CA, HI, IA, MN, NY or PA</b>		
T/S/J	Unreimbursed expenses***	2018 Information	Prior Year Information
—	Union dues, other than amounts reported on Form W-2***	_____	_____
—	Tax preparation fees***	_____	_____
—	Other expenses, subject to 2% AGI limitation***:	_____	_____
—	_____	_____	_____
—	Safe deposit box rental***	_____	_____
—	Investment expenses, other than on Schedule(s) K-1 or Form(s) 1099-DIV/INT***	_____	_____

General: Bank

**Direct Deposit/Electronic Funds Withdrawal Information**

Per IRS Security Summit requirements, verify the name of financial institution, routing transit number, account number, and type of account below. If you would like to have a refund direct deposited into or a balance due debited from your bank account(s), please enter information in the fields below. Note that electronic funds will be withdrawn only from the primary account listed below.

Mark to verify all accounts listed below have been reviewed, updated as needed, and are correct. \_\_\_\_\_

Primary account:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #1:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

Secondary account #2:

Financial institution routing transit number \_\_\_\_\_  
 Name of financial institution \_\_\_\_\_  
 Your account number \_\_\_\_\_  
 Type of account (1 = Savings, 2 = Checking, 3 = IRA\*) \_\_\_\_\_  
 Mark if married filing jointly and this is a joint account (Both taxpayer and spouse names are on the account) \_\_\_\_\_  
 Mark if financial institution is foreign based (Not located in the territorial jurisdiction of the United States) \_\_\_\_\_  
 Enter the maximum dollar amount, or percentage of total refund Dollar \_\_\_\_\_ or Percent (xxx.xx) \_\_\_\_\_

\*Refunds may only be direct deposited to established traditional, Roth or SEP-IRA accounts. Make sure direct deposits will be accepted by the bank or financial institution.

Electronic Filing: ID Auth

**Identity Authentication**

**Taxpayer -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**Spouse -**

Form of identification ( 1 = Driver's license, 2 = State issued identification card, 3 = No applicable identification, 4 = Identification not provided) \_\_\_\_\_  
 Identification number \_\_\_\_\_  
 Issue date \_\_\_\_\_  
 Expiration date \_\_\_\_\_  
 Location of issuance \_\_\_\_\_  
 Document number (New York only) \_\_\_\_\_

**NOTES/QUESTIONS:**



If you have an overpayment of 2018 taxes, do you want the excess:

- Refunded \_\_\_\_\_
- Applied to 2019 estimated tax liability \_\_\_\_\_

Do you expect a considerable change in your 2019 income? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Do you expect a considerable change in your deductions for 2019? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Do you expect a considerable change in the amount of your 2019 withholding? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Do you expect a change in the number of dependents claimed for 2019? (Y, N) \_\_\_\_\_

If yes, please explain any differences:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Mark if you use the Electronic Federal Tax Payment System (EFTPS) to pay your estimated taxes \_\_\_\_\_

**2018 Federal Estimated Tax Payments**

2017 overpayment applied to 2018 estimates \_\_\_\_\_

Mark if you paid the calculated amounts on the dates due indicated below. Skip the remaining fields. \_\_\_\_\_

If your estimated payments were not made on the date due or were for an amount other than the calculated amount below, please enter the actual date and amount paid.

	Date Due	Date Paid if After Date Due	Amount Paid	Calculated Amount	Method*
1st quarter payment	4/18/18	_____	_____	_____	_____
2nd quarter payment	6/15/18	_____	_____	_____	_____
3rd quarter payment	9/17/18	_____	_____	_____	_____
4th quarter payment	1/15/19	_____	_____	_____	_____
Additional payment		_____	_____		

**\*Method of payment indicated in prior year**  
 EFW = Electronic funds withdrawal      EFTPS = Electronic Federal Tax Payment System  
 Voucher = Form 1040-ES estimated tax payment voucher

**NOTES/QUESTIONS:**

Taxpayer/Spouse/Joint (T, S, J) \_\_\_\_\_

State postal code \_\_\_\_\_

Amount paid with 2017 return \_\_\_\_\_

2017 overpayment applied to '18 estimates \_\_\_\_\_

Treat calculated amounts as paid \_\_\_\_\_

	Date Paid	Amount Paid	Calculated Amount
1st quarter payment	_____	_____	_____
2nd quarter payment	_____	_____	_____
3rd quarter payment	_____	_____	_____
4th quarter payment	_____	_____	_____
Additional payment	_____	_____	_____

**2018 City Estimated Tax Payments**

**City #1**  
 City name \_\_\_\_\_  
 Amount paid with 2017 return \_\_\_\_\_  
 2017 overpayment applied to '18 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

	Date Paid	Amount Paid
1st quarter payment	_____	_____
2nd quarter payment	_____	_____
3rd quarter payment	_____	_____
4th quarter payment	_____	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**City #2**  
 City name \_\_\_\_\_  
 Amount paid with 2017 return \_\_\_\_\_  
 2017 overpayment applied to '18 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

	Date Paid	Amount Paid
1st quarter payment	_____	_____
2nd quarter payment	_____	_____
3rd quarter payment	_____	_____
4th quarter payment	_____	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**City #3**  
 City name \_\_\_\_\_  
 Amount paid with 2017 return \_\_\_\_\_  
 2017 overpayment applied to '18 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

	Date Paid	Amount Paid
1st quarter payment	_____	_____
2nd quarter payment	_____	_____
3rd quarter payment	_____	_____
4th quarter payment	_____	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____

**City #4**  
 City name \_\_\_\_\_  
 Amount paid with 2017 return \_\_\_\_\_  
 2017 overpayment applied to '18 estimates \_\_\_\_\_  
 Treat calculated amounts as paid \_\_\_\_\_

	Date Paid	Amount Paid
1st quarter payment	_____	_____
2nd quarter payment	_____	_____
3rd quarter payment	_____	_____
4th quarter payment	_____	_____

**Calculated Amount**

1st quarter payment	_____
2nd quarter payment	_____
3rd quarter payment	_____
4th quarter payment	_____



**Preparer use only**

Principal business or profession \_\_\_\_\_

**2018 Information**

**Prior Year Information**

Advertising \_\_\_\_\_

Car and truck expenses \_\_\_\_\_

Commissions and fees \_\_\_\_\_

Contract labor \_\_\_\_\_

Depletion \_\_\_\_\_

Depreciation \_\_\_\_\_

Employee benefit programs (Include Small Employer Health Ins Premiums credit):

\_\_\_\_\_

\_\_\_\_\_

Insurance (Other than health):

\_\_\_\_\_

\_\_\_\_\_

Interest:

Mortgage (Paid to banks, etc.)

\_\_\_\_\_

\_\_\_\_\_

Other:

\_\_\_\_\_

\_\_\_\_\_

Legal and professional services \_\_\_\_\_

Office expense \_\_\_\_\_

Pension and profit sharing:

\_\_\_\_\_

\_\_\_\_\_

Rent or lease:

Vehicles, machinery, and equipment \_\_\_\_\_

Other business property \_\_\_\_\_

Repairs and maintenance \_\_\_\_\_

Supplies \_\_\_\_\_

Taxes and licenses:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Travel and meals:

Travel \_\_\_\_\_

Meals (Enter 100% subject to 50% limitation) \_\_\_\_\_

Meals (Enter 100% subject to DOT 80% limit) \_\_\_\_\_

Utilities \_\_\_\_\_

Wages (Less employment credit):

\_\_\_\_\_

\_\_\_\_\_

Other expenses:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Preparer use only**

	2018 Information	Prior Year Information
Description _____		<div style="border: 1px solid black; height: 150px; width: 100%;"></div>
Taxpayer/Spouse/Joint (T, S, J) _____	State postal code _____	
Physical address: Street _____		
City, state, zip code _____		
Foreign country _____		
Foreign province/county _____		
Foreign postal code _____		
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) _____		
Description of other type (Type code #8) _____		
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y,N) _____	_____	
If "Yes", did you or will you file all required Forms 1099? (Y, N) _____	_____	_____
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____		
Percentage of ownership if not 100% _____		
Business use percentage, if not 100% (Not vacation home percentage) _____		

**Rent and Royalty Income**

	2018 Information	Prior Year Information
<b>Rents and royalties</b>	_____	_____
_____	_____	_____
_____	_____	_____

**Rent and Royalty Expenses**

	2018 Information	Percent if not 100%	Prior Year Information
Advertising	_____	_____	_____
Auto	_____	_____	_____
Travel	_____	_____	_____
Cleaning and maintenance	_____	_____	_____
Commissions:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Insurance:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Legal and professional fees	_____	_____	_____
Management fees:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Mortgage interest paid to banks, etc (Form 1098)	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Other mortgage interest	_____	_____	_____
Qualified mortgage insurance premiums	_____	_____	_____
Other interest:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Taxes:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Utilities	_____	_____	_____
Depreciation	_____	_____	_____
Depletion	_____	_____	_____
Other expenses:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**Control Totals**

**Preparer use only**  
Description \_\_\_\_\_

**Refinancing Points**

Preparer - Enter on Screen Rent

	2018 Information	Prior Year Information	
<b>Refinancing points paid -</b>			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2018	—		
Total points paid	_____		
Points deemed as paid in current year <b>(Preparer use only)</b>	_____		
<b>Refinancing points paid -</b>			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2018	—		
Total points paid	_____		
Points deemed as paid in current year <b>(Preparer use only)</b>	_____		
<b>Refinancing points paid -</b>			
Recipient's/Lender's name	_____		
Date of refinance	_____		
Total # Payments	_____		
Reported on 1098 in 2018	—		
Total points paid	_____		
Points deemed as paid in current year <b>(Preparer use only)</b>	_____		

**Vacation Home Information**

	2018 Information	Prior Year Information
Number of days home was used personally	_____	_____
Number of days home was rented	_____	_____
Number of day home owned, if not 365	_____	_____
Carryover of disallowed operating expenses into 2018	_____	
Carryover of disallowed depreciation expenses into 2018	_____	

**Passive and Other Information**

Preparer use only Carryovers	Regular	AMT
Operating		
Short-term capital		
Long-term capital		
28% rate capital		
Section 1231 loss		
Ordinary business gain/loss		
Comm revitalization		
Section 179		

Please provide all Forms 1099-K

**Preparer use only**

	2018 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	_____	_____
Employer identification number	_____	_____
Description	_____	_____
Principal Product	_____	_____
State postal code	_____	_____
Accounting method (1 = Cash, 2 = Accrual)	_____	_____
Agricultural activity code	_____	_____
Did you "materially participate" in this business? (Y, N)	_____	_____
Did you make any payments in 2018 that require you to file Form(s) 1099? (Y, N)	_____	_____
If "Yes", did you or will you file all required Forms 1099? (Y, N)	_____	_____
Mark if Schedule F net income or loss should be excluded from self-employment income	_____	_____
Medical insurance premiums paid by this activity	_____	_____
Long-term care premiums paid by this activity	_____	_____

**Schedule F Income**

Sales Code**	Income description	2018 Information	Prior Year Information
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____
—	_____	_____	_____

**\*\* Sales Codes**

<b>1 = Cash sales of items bought for resale</b>	<b>4 = Custom hire (machine work)</b>
<b>2 = Cash sales of items raised</b>	<b>5 = Other income</b>
<b>3 = Accrual sales</b>	

	2018 Information	Prior Year Information
Cost or other basis of livestock and other items you bought for resale (Cash method)	_____	_____
Beginning inventory of livestock and other items (Accrual method)	_____	_____
Accrual cost of livestock, produce, grains, and other products purchased	_____	_____
Ending Inventory of livestock and other items (Accrual method)	_____	_____
Total cooperative distributions you received	_____	_____
Taxable cooperative distributions you received	_____	_____

	2018 Total	2018 Taxable	Prior Year Information
Agricultural program payments	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

	2018 Information	Prior Year Information
CRP payments received while enrolled to receive social security or disability benefits	_____	_____
Commodity credit loans reported under election:	_____	_____
_____	_____	_____
Total commodity credit loans forfeited	_____	_____
Taxable commodity credit loans forfeited	_____	_____

	2018 Total	2018 Taxable	Prior Year Information
Total crop insurance proceeds you received in 2018	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Mark if electing to defer crop insurance proceeds to 2019	_____	_____	_____
Crop insurance proceeds deferred from 2017	_____	_____	_____

**Control Totals**

Preparer use only

Description

	2018 Information	Prior Year Information
Car and truck expenses		
Chemicals		
Conservation expenses		
Carryover from prior years		
Custom hire (machine work)		
Depreciation		
Employee benefit programs (Include Small Employer Health Ins Premiums credit)		
Feed purchased		
Fertilizers and lime		
Freight and trucking		
Gasoline, fuel, and oil		
Insurance (Other than health)		
_____		
_____		
Mortgage interest (Paid to banks, etc.)		
_____		
_____		
Other interest		
Labor hired (Less employment credit)		
Pension and profit sharing		
Rent - vehicles, machinery, and equipment		
Rent - other		
Repairs and maintenance		
Seed and plants purchased		
Storage and warehousing		
Supplies purchased		
Taxes:		
_____		
_____		
_____		
Utilities		
Veterinary, breeding, and medicine		
Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
Preproductive period expenses		



