BRIGHAM SERVICES

Brigham Tax & Financial Services

TAX ORGANIZER

This Organizer contains several sections that include common expenses and deductions that many taxpayers overlook. Please review these sections carefully. Many items may not apply to you. If it does not apply indicate NA or leave blank. Depending upon your tax bracket, you may save as much as $35 for each $100 in deductible expenses you find in your 2017 records. If our firm prepared your return last year, you can request a personalized organizer where your prior year amounts are included in the Prior Year Amount column of your Organizer. This information can help you remember the types of income and deductions you reported last year.

To complete the Organizer, enter all relevant information in the designated areas on each page. If you are providing the supporting document (Form W2, 1099 etc.) you do not have to enter all the details just list who you receive the applicable forms from and / or how many forms, so we can account for all documents. If you answer 'Yes' to any of the questions, please provide detailed information with your answer. At the end of the organizer please add any notes or questions that will help us prepare a complete and accurate return for you and to plan with you how to manage your tax situation in future years.

Once you have completed the organized and gathered all (most) of your tax documents please plan to get the completed organizer, all tax documents and the signed engagement letter to us either prior to or by your appointment. If we did not prepare your 2016 return, please provide a copy. If needed you may schedule an appointment however appointments **ARE NOT** required, most returns can be completed using e-mail, traditional mail, fax, drop off or by scheduling a telephone appointment. If you would like to submit your documents by mail, please let us know beforehand so that we can expect it to arrive here at the office.

The Tax Cuts and Jobs Act signed by the President on December 22, 2017:

The Act makes sweeping changes to the U.S. tax code and impacts virtually every taxpayer. Most changes impact tax year 2018 returns that are due in 2019. For individual taxpayers and their families, changes include a decrease in the tax rates, repeal of the personal exemption, increase in the standard deduction, modification to itemized deductions, doubling of the child tax credit and small additional credit for other dependents. For businesses, tax benefits include a reduction in the corporate tax rate, increase in the bonus depreciation allowance, an enhancement to the Code Sec. 179 expense and repeal of the alternative minimum tax. Owners of partnerships, S corporations, and sole proprietorships are allowed a temporary deduction as a percentage of qualified income of pass-through entities, subject to a number of limitations and qualifications. On the other hand, numerous business tax preferences are eliminated. Overall most of our clients will see a decrease in their taxes and an increase in their W2 take home pay because of the new legislation however some will pay additional taxes. All of this is for tax year 2018, not the tax returns we are currently preparing. Once we complete your 2017 return we will let you know if there are any major concerns for 2018 and if needed, we will schedule a time after the April deadline to discuss your 2018 taxes.

We would like to remind you of a few things:

• Preparation begins once we receive all (most) required information AND the required deposit. An approximate completion date is determined once all documents and the deposit are received. • We must have all (most) information for Business returns (Forms 1065 & 1120S) by Friday February 9th to assure completion prior to the due date. If an extension was filed, we must have all information by Friday August 3rd.
• We must have all (most) information for Personal returns (Form 1040) by Friday March 16th to assure completion prior to the due date. If an extension was filed, we must have all information by Friday September 14th.

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Required Engagement Letter

Thank you for choosing Brigham Tax & Financial Services to prepare your income tax returns for tax year 2017 with a filing due date of April 17, 2018 and an extended due date of October 15, 2018. This letter confirms the services we will provide. We will prepare your federal and state returns for tax year 2017 based on information you provide.

Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, as we review the documents provided and prior year returns. This is so that we can prepare accurate and complete returns for you. It is your responsibility to provide all necessary information related to income and deductions for tax year 2017, and to respond to our inquiries in a timely manner so that we can accurately complete your returns by the appropriate due dates. You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets. We recommend keeping this information for 7 years.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. You must pay the balance owed for our services and provided a signed e-file authorization to assure the return is filed by the due date. To assure completion by the April 17, 2018 due date we must have all information by Friday March 16, 2018. To assure completion by the extended deadline of October 15, 2018 we must have all information by Friday September 14, 2018. If you know you will need an extension, please let us know now. An extension gives you additional time to file your tax return. An extension DOES NOT extend the time to pay the taxes owed. Penalties and interested are applied to taxes paid after the April 17th due date. If you need and extension and think you may owe please give us as much information as you can or let us know how much, if any, you can pay with the extension.

We determine our fees for preparation of your return once we receive all the information need to prepare your return. If a material number of additional documents and information, that impact the return, are provided after we determine our fee there may be additional fees. To avoid additional fees please complete the client organizer and provide all documents as soon as possible. If you don’t have all information just let us know what, if anything, is missing.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign below and in the space indicated and return this letter or a signed copy of this letter to us. Thank you again for choosing Brigham Tax & Financial Services to prepare your 2017 tax return. We appreciate your business.

Sincerely,

Monica Brigham/Operations Manager

Accepted By:

Sign:____ Print:_________________________ Date:_________________

Taxpayer 1

Sign:______________________________________ Print:__________________________ Date:________________

Taxpayer 2

3951 Sycamore School Road Suite 119 Fort Worth, Texas 76133 Office: 817-349-9313 info@brighamservices.com

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General Information

	Taxpayer	Spouse
First Name....		
Middle Initial...		
Last Name...		
Suffix....		
Social Security Number....		
Date of Birth...		
Date of Death....		

Home Phone....		
Work Phone...		
Cell Phone...		
Fax Number....		
Legally Blind...		
Totally Disabled...		
Claimed as a Dependent...		
Presidential Election Fund ($3)		
Occupation…		
E-MAIL REQUIRED FOR BOTH		

Additional information is being requested this filing season in an effort to combat stolen-identity tax fraud.

CIRCLE ONE

ID type. . . . . Driver's License OR State Issued ID Driver's License OR State Issued ID

ID Number . . . . ______________________________ ______________________________

ID Issuing State . . . . ______________________________ ______________________________

ID Issue Date . . . . ______________________________ ______________________________

ID Expiration Date. . . . . .______________________________ ______________________________

Filing Status

Status on 2016 Return: ___________

Status as of 12/31/2017: ___ **1** Single ___ **2** Married Filing Joint ____ **3** Married Filing Separately

____ **4** Head of Household Non-dependent Name: _________________ Non-dependent SSN: ________________

____ **5** Qualifying widow(er) with minor child

Taxpayer's Address

Street____ Apt/Suite__________________

City_____________________ State_______________________ Zip Code_____________________

If address is in a foreign country, enter that country . . . _____________________________

Foreign province/county . . . _______________________

If a bona fide resident of a U.S. territory, enter territory . . . ________________________

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Name________________________________ SSN____

Questions

Yes **No** **Personal Information**

1 Did any births, adoptions, marriages, divorces, or deaths occur in your family since last year?

2 Did you purchase or sell your principal residence or did your address change?

3 Are either you or your spouse being claimed (or are eligible to be claimed) as a dependent on anyone else's return?

4 Were you in a Registered Domestic Partnership, civil union or same-sex marriage during 2017?

5 Were either you or your spouse in the military or National Guard?

6 Have you been notified by the IRS or state of changes to a prior year's return, or received any other tax correspondence?

Yes **No** **Dependents**

1 Are there any changes in your dependents from last year?

2 Did you have any children under 19 (or 24 if a full time student) who received more than $1,050 in investment income?

3 Did you pay education expenses for your dependent children?

4 Did you pay any dependent care expenses for a child or a parent?

5 Did you pay over half of the support for a parent or someone else you aren't claiming as a dependent?

6 Are all of your dependents either US residents or citizens?

Yes **No** **Health Care Coverage**

1 Did you or a member of your family have minimum essential coverage in 2017? (The entity that provided the coverage may have sent you a Form 1095-A, 1095-B, or 1095-C, that lists individuals in your family who were enrolled in minimum essential coverage and shows their months of coverage.)

2 Did you have a Health Insurance Marketplace granted coverage exemption or are you claiming a coverage exemption?

Yes **No** **Income (In 2017, did you or your spouse have any of the following?)**

1 Wages? (include form(s) W-2)

2 Non-employee compensation? (include form(s) 1099-MISC)

3 Interest income? (include form(s) 1099-INT)

4 Dividend income? (include form(s) 1099-DIV)

5 Did you receive any tax-exempt income, such as interest or dividends from municipal bonds or a mutual fund account?

6 Gambling income? (include form(s) W-2G). Be sure to include any gambling expenses.

7 Social security or Railroad Retirement benefits? (include form(s) SSA-1099 & RRB-1099)

8 Did you receive a state or local refund, or a refund of any other deduction you itemized in a prior year? (attach 1099-G)

9 Disability income? (include form(s) W-2 or 1099)

10 Unemployment compensation? (include form(s) 1099-G)

11 Alimony?

12 Did you receive tip income NOT reported to your employer?

13 Did you receive payments from a Long-Term Care insurance contract?

14 Did you barter your services for goods or services from someone else?

15 Did you receive, or expect to receive, a Schedule K-1 (or substitute K-1) from a trust, estate, partnership, or S corp?

16 Did you receive employer-provided adoption benefits for a previous year?

17 Did you cash in any U.S. savings bonds?

18 Did you make a loan to someone at an interest rate below market rate?

19 Did you receive a housing allowance for ministerial services you provided?

20 Did you receive any income not reported in this Organizer?

21 Did you own an interest in a Real Estate Mortgage Investment Conduit (REMIC)?

Yes **No** **<u>Foreign Reporting</u>**

1 Did you have an interest in or signature authority over a financial account in a foreign country?

2 Were you the grantor of or transferor to a foreign trust?

3 Did you receive income from a foreign source or pay taxes to a foreign government?

Yes **No** **<u>Retirement & Other Plans</u>**

1 Did you receive any distributions from a retirement plan? (Include form(s) 1099-R)

2 Did you rollover a retirement plan distribution into another plan?

3 Did you convert a traditional IRA to a Roth IRA?

4 Did you make a contribution to a retirement plan? (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?

5 Did you receive a distribution from an Achieving a Better Life Experience (ABLE) savings account?

6 Did you receive a distribution from an HSA, Archer MSA or Medicare Advantage MSA (Include form(s) 1099-SA)

7 Did you make any contributions to an HSA (Health Savings Account) in 2017?

Yes **No** **<u>Purchases, Sales, Gains and Losses</u>**

1 Did you exchange any securities or investments for something other than cash?

2 Do you have any short sales, commodity sales, or straddles?

3 Did you receive Form 2439?

4 Did you buy or sell any bonds?

5 Did you receive stock from a stock bonus plan with your employer?

6 Did you sell any other personal assets at a gain?

7 Did you sell any real estate (other than your home) during the year?

8 Did you sell any assets using the installment method?

9 Did you receive proceeds from a prior year installment sale?

10 Did you purchase a rental property?

11 Did you exchange any property for other property?

12 Did you incur a loss because of damaged or stolen property?

13 Did you purchase a new vehicle, aircraft or boat?

14 Did any security become worthless during 2017?

15 Did any debts become uncollectible during 2017?

16 Did you purchase any items acquired out of state, online or by mail order that did not include sales tax?

Yes **No** **<u>Business and Rental Property Income & Deductions</u>**

1 If you own rental property, do you qualify as a Real Estate Professional?

2 Did you start or acquire a new business?

3 Did you sell any part of an existing business, or sell business assets?

4 Did you cease operating any business or rental property?

5 Did you remove any of your business assets for personal use?

6 Did you use part of your home for business purposes?

7 Did you make any contributions to a Keogh or a self-employed SEP plan for 2017?

8 Do you pay for any health or long term care insurance through your business?

9 If you or your spouse are self-employed, are either of you covered under an employer's health plan?

10 Did you purchase any furniture or equipment for your business?

11 Did you make any improvements to your rental properties?

Yes **No** **<u>Other Deductions</u>**

1 Did you use your car on the job (other than to and from work)?

2 Did you work out of town for part of the year?

3 Did you incur any travel and entertainment expenses for business purposes?

4 Did you pay expenses for the care of your child or other dependent so you could work?

5 Did you purchase a 'clean fuel' or electric hybrid vehicle in 2017?

6 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2017?

7 Did you contribute less than an entire interest in any property to charity?

8 Did you refinance a mortgage or take out a home equity loan during 2017?

9 Did you incur moving expenses during the year due to a change of employment?

10 Did you or your spouse pay any educational expenses for yourselves?

11 Did you pay any student loan interest?

12 Did you make any federal or state estimated payments?

13 Did you have a certain trade or business from which you figured your domestic production activities deduction?

14 Did you pay alimony?

15 Did you donate non-cash donations?

16 Did you donate a vehicle?

Yes **No** **Miscellaneous**

1 Did you make gifts of more than $14,000 to any one person?

2 Did you engage the service of any household employees?

3 Did your bank account information change within the last twelve months?

4 Do you want to allocate $3 to the Presidential Election Campaign Fund?

5 Does your spouse want to allocate $3 to the Presidential Election Campaign Fund?

6 Did you file Form 8839, Adoption Credit, in a previous year or incur adoption expenses in 2017?

7 Did you claim a First-time Homebuyer Credit for a home purchased in 2008?

8 Was there a disposition or change in use of your main home for which you claimed the First-time Homebuyer Credit?

Yes **No** **Return preparation and filing**

1 Do you want to e-file your return?

2 If you are due a refund, how do you want to receive it?

Check sent to you in the mail Other: quick refund via a bank product

Apply to next year's estimates

Direct deposit (please provide voided blank check) Type of account: Checking Savings

3951 Sycamore School Road Suite 119 Fort Worth, Texas 76133 Office: 817-349-9313 info@brighamservices.com

If you owe taxes, how do you want to pay them?

Paper check sent with my return Credit card Installment Agreement

Direct debit (please provide a voided blank check) Type of account: Checking Savings

3 Do you want to allow your tax preparer to discuss this year's return with the IRS?

If no, enter another person (if desired) to be allowed to discuss this return with the IRS:

Designee's Name__________________ Phone Number____________________

Personal identification number (5 digit PIN)____________________________

Name____________________________________ SSN_______________________________

Comments