
Seymour and Perry, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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January 2, 2019

<@OGMCLAddr>
<@OGMCLCitySTZ>

Dear <@OGMSalutat>,

Well, it's that time of year again and this year will prove to be a challenge. Many changes have taken place with the new TCJA (Tax Cuts and Jobs Act)...

New tax rates, state tax changes, changes to home mortgage interest deductions, net operating losses and alternative minimum tax. New pay-in limits for traditional IRAs and Roth IRAs, changes to itemized deductions (home mortgage interest, charitable donations, medical expenses, moving expenses, new forms and schedules), to name a few.

But rest assured. That's why you have us, and we are well prepared to handle it for you. You don't have to worry about knowing all this.

We will operate as usual and take in the information you supply us with as you return your tax organizers and go from there, gathering and analyzing your information to see what new tax changes may apply to your unique situation. We will walk you through the process.

New changes have also taken place here in our offices as well! We are proud to announce the formation of a new partnership: ***Seymour & Perry, LLC***. We will continue to provide the same great service with the same great, knowledgeable people. The address and location will stay the same, as will our phone and fax numbers.

We have enclosed your 2018 Tax Organizer, designed to assist you in assembling your information so that we may prepare a complete and accurate tax return for you. Many people find it useful, but if you have your own system, please feel free to continue using it. The enclosed Organizer summarizes your 2018 tax information and provides space for you to enter your 2018 data. The package includes worksheets for summarizing information. It will remind you of the types of information that will be needed to prepare your return and provides a method for pulling it all together with as little inconvenience to you as possible. Approximately 3 pages in is a list of documents you gave us and we used to prepare last year's return and that may help you as you pull information together.

The Organizer also includes a questionnaire intended to focus your (and our) attention on items that might be important to your specific tax situation. Please read this questionnaire carefully and complete the checklist. It will represent a communication to us of potentially important tax issues. If there is anything you don't understand, please let us know. Also, **pay specific attention to the Basic Taxpayer Information Page** and include dates of birth, any changes in dependents or addresses, and **any and all ways to contact you** (i.e. home, work and cell phone numbers, e-mail addresses, etc.) Make sure this is all correct. That will enable us to get in touch with you quickly should we have questions or need additional information. When you have gathered all your tax information together, there are several ways you can get it to us:

- You may drop it by our office in person. We'd love to see you!
- You may mail the Organizer to us via USPS, UPS, or Federal Express Mail. (**Just be sure to get a tracking number** of some kind if you elect this method.)
- If you prefer, you can scan and upload your Organizer and information to us through a Secure Site. **This is by far the most secure method.** Just visit our website at: **www.athenscpa.net** for instructions and the link.

While we certainly enjoy seeing you each year, we don't necessarily 'have to' meet. However, we are always available to discuss your tax situation with you at your convenience. If you would like to meet with one of our Staff to discuss your particular tax situation, please feel free to call our office at (706) 549-8197 to set up an appointment.

This letter will also serve as a confirmation of the arrangements for tax services that we will perform for you. We will prepare your federal and state income tax returns for the year 2018, from information that you will furnish, so keep this in mind as you complete the Organizer. A fully completed Organizer lessens the likelihood of omissions from your tax return. We will not audit or independently verify the data you submit; however, we may ask for clarification of some of the information.

DEADLINE DATES:

- **ANY INDIVIDUAL RETURN brought in AFTER MARCH 23rd will receive an automatic extension to October 15th** and we will try to complete it as soon as possible – but we cannot guarantee it will be ready by April 15th.
- **(FYI: Our DEADLINE for CORPORATE RETURNS is FEBRUARY 16th** *Any corporate returns brought in after that will also receive an extension to September 15th*.
- As always, we prepare the tax returns on a **FIRST COME, FIRST SERVE** basis.

Keep in mind that these extensions do not extend your time to pay, **ONLY** your time to file. If you think you owe money, you will need to send a check with your extension and, as time allows, we will come up with an estimate for you to pay.

Many tips and other useful information can be found on our website at: www.athenscpa.net. Here you'll find blank Tax Organizers, tips, calculators, some payroll forms as well as a link to our Secure Email. Through this link we can send you a copy of your tax return and information when it's completed if you'd like. That allows you to print off the electronic filing forms and engagement letters, sign them and fax or mail them back to us. Many of you have used the Secure Link already and we have only had good feedback from it.

Thank you for giving us the opportunity to serve you. We do not take the trust you've bestowed in us for granted and will always do everything possible to merit that confidence. We strive to provide our clients with the highest quality of accounting and service today just as we have since 1989. We look forward to the opportunity to talk to you and serve you again this year!

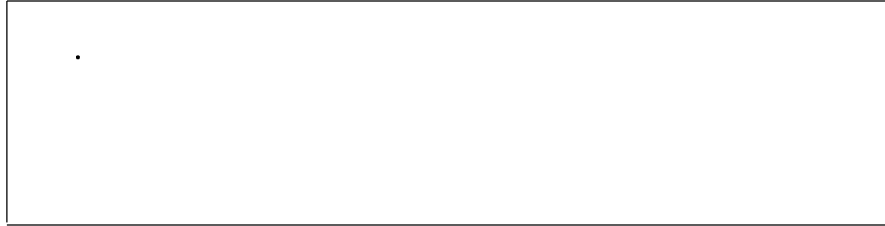
Sincerely,



James Allen Seymour, CPA



M. Alan Perry, CPA



This Tax Organizer is designed to help you collect and report the information needed to prepare your 2018 income tax return. The attached worksheets cover income, deductions, and credits, and will help in the preparation of your tax return by focusing attention on your special needs.

Please enter your 2018 information in the designated areas on the worksheets. If you need to include additional information, you may use the back of a worksheet or an additional page.

When possible, 2017 information is included for your reference. You do not need to make any 2017 entries.

Note: The General Questions and Business/Investment Questions worksheets include a variety of questions designed to assist in completing your tax return. If you answer **yes** to any of the questions, be sure to provide the applicable details.

Please provide the following information:

- A copy of your 2017 tax return (if not in our possession).
- Original Form(s) W-2.
- Schedule(s) K-1 showing income or loss from partnerships, S corporations or estates or trusts.
- Copies of other compensation or pension documentation, such as Form 1099-MISC or Form 1099-R.
- Form(s) 1099 or statements reporting dividend and interest income.
- Brokerage statements showing transactions for stocks, bonds, etc.
- Form(s) 1098 reporting interest paid, copies of real estate tax bills and other information relating to real property holdings.
- Copies of closing statements regarding the sale or purchase of real property.
- All other information notices you received, or any items you have questions about.

Thank you for taking the time to complete this Tax Organizer.

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General Questions

ORG3

PERSONAL INFORMATION

- | | Yes | No |
|---|-------------------------------------|--------------------------|
| 1 Did your marital status change during 2018? If yes , explain | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 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. Caution: Review any transferred information for accuracy. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Designee's Name ▶ _____ Phone Number ▶ _____ Personal Identification Number (5 digit PIN) ▶ _____ | | |
| 3 Do you or your spouse plan to retire in 2019? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 Were you or your spouse permanently and totally disabled in 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5 Enter date of death for taxpayer or spouse (if during 2018 or 2019): Taxpayer: _____ Spouse: _____ | | |
| 6 Were you or your spouse a member of the U.S. Armed Forces during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |

DEPENDENT INFORMATION

- | | Yes | No |
|--|--------------------------|--------------------------|
| 7 a Do you have dependents who must file? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes , do you want us to prepare the return(s)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 a Do you have children who are under age 19 or a full time student under age 24 with investment income greater than \$2,100? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If yes , do you want to include your child's income on your return? | <input type="checkbox"/> | <input type="checkbox"/> |
| 9 Are any of your dependents not U.S. citizens or residents? | <input type="checkbox"/> | <input type="checkbox"/> |
| 10 Did you provide over half the support for any other person during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 11 Did you incur adoption expenses during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |

IRA, PENSION AND EDUCATION SAVINGS PLANS

- | | Yes | No |
|--|--------------------------|--------------------------|
| 12 Did you receive payments from a pension or profit-sharing plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 13 Did you receive a total distribution from an IRA or other qualified plan that was partially or totally rolled over into another IRA or qualified plan within 60 days of the distribution? | <input type="checkbox"/> | <input type="checkbox"/> |
| 14 a Did you convert all or part of a regular IRA into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you roll over all or part of a qualified plan into a Roth IRA? | <input type="checkbox"/> | <input type="checkbox"/> |
| 15 Did you contribute to a Coverdell Education Savings Account? | <input type="checkbox"/> | <input type="checkbox"/> |

ITEMS RELATED TO INCOME/LOSSES

- | | Yes | No |
|---|--------------------------|--------------------------|
| 16 Did you receive any disability payments in 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 17 Did you receive tip income not reported to your employer? | <input type="checkbox"/> | <input type="checkbox"/> |
| 18 a Did you buy, sell, refinance, or abandon a principal residence or other real property in 2018? (Attach copies of any escrow statements or Forms 1099.) | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you sold or abandoned a home, did you claim the First-Time Homebuyer Credit when you purchased the home? | <input type="checkbox"/> | <input type="checkbox"/> |
| c Are you planning to purchase a home soon? | <input type="checkbox"/> | <input type="checkbox"/> |
| 19 Did you incur any casualty or theft losses during 2018? | <input type="checkbox"/> | <input type="checkbox"/> |
| 20 Did you incur any non-business bad debts? | <input type="checkbox"/> | <input type="checkbox"/> |

PRIOR YEAR TAX RETURNS

- | | Yes | No |
|--|--------------------------|--------------------------|
| 21 Were you notified by the Internal Revenue Service or state taxing authority of changes to a prior year's return? If yes , enclose agent's report or notice of change. | <input type="checkbox"/> | <input type="checkbox"/> |
| 22 Were there changes to a prior year's income, deductions, credits, etc which would require filing an amended return? | <input type="checkbox"/> | <input type="checkbox"/> |

General Questions (continued)

ORG3

FOREIGN BANK ACCOUNTS, FOREIGN ASSETS AND FOREIGN TAXES

| | Yes | No |
|--|--------------------------|--------------------------|
| 23 Did you have foreign income or pay any foreign taxes in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 24 a At any time during 2018, did you have an interest in or a signature or other authority over a bank account, or other financial account in a foreign country? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did the aggregate value of all your foreign accounts exceed \$10,000 at any time during 2018 ? Report all interest income on Org 11 | <input type="checkbox"/> | <input type="checkbox"/> |
| 25 Were you the grantor of or transferor to a foreign trust which existed during the tax year, whether or not you have any beneficial interest in the trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 26 Did you at any time during 2018, have an interest in or any authority over any foreign accounts or assets (i.e. stocks, bonds, mutual funds, partnership interests, etc.) held in foreign financial institutions that exceeded \$50,000 in value at any time during the year? | <input type="checkbox"/> | <input type="checkbox"/> |

HEALTH AND LIFE INSURANCE

| | Yes | No |
|---|--------------------------|--------------------------|
| 27 a Did you and your dependents have health care coverage for the full year? | <input type="checkbox"/> | <input type="checkbox"/> |
| b Did you receive any of the following IRS documents? Forms 1095-A (Health Insurance Marketplace Statement), Form 1095-B (Health Coverage) or Form 1095-C (Employer Provided Health Insurance Offer and Coverage)? If so, please attach | <input type="checkbox"/> | <input type="checkbox"/> |
| c If you or your dependents did not have health care coverage during the year, do you fall into one of the following exemption categories: Indian tribe membership, health sharing ministry membership, religious sect membership, incarceration, exempt non-citizen or economic hardship? If you received an exemption certificate, please attach..... | <input type="checkbox"/> | <input type="checkbox"/> |
| 28 a Did you or your spouse have self-employed health insurance? | <input type="checkbox"/> | <input type="checkbox"/> |
| b If you or your spouse are self-employed, are either of you eligible to participate in an employer's health plan at another job? | <input type="checkbox"/> | <input type="checkbox"/> |
| 29 Did your employer pay premiums on life insurance in excess of \$50,000 where the proceeds are payable to beneficiaries named by you? | <input type="checkbox"/> | <input type="checkbox"/> |
| 30 Did you contribute to or receive distributions from a Health Savings Account (HSA)? | <input type="checkbox"/> | <input type="checkbox"/> |

MISCELLANEOUS

| | Yes | No |
|---|--------------------------|--------------------------|
| 31 Did you make energy efficient improvements to your home or purchase any energy-saving property during 2018 ? If yes, please attach details | <input type="checkbox"/> | <input type="checkbox"/> |
| 32 Did you start paying mortgage insurance premiums in 2018 ? If yes, please attach details | <input type="checkbox"/> | <input type="checkbox"/> |
| 33 Did you purchase a motor vehicle or boat during 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, attach documentation showing sales tax paid. | | |
| 34 Did you purchase an energy efficient vehicle in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter year, make, model, and date purchased: _____ | | |
| 35 Did you donate a vehicle in 2018 ? If yes, attach Form 1098C | <input type="checkbox"/> | <input type="checkbox"/> |
| 36 What was the sales tax rate in your locality in 2018 ? _____ % State ID | | |
| 37 Did you or your spouse make gifts of over \$15,000 to an individual or contribute to a prepaid tuition plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| 38 Did you make gifts to a trust? | <input type="checkbox"/> | <input type="checkbox"/> |
| 39 If there were dues paid to an association, was any portion required to be non-deductible due to political lobbying by the association? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach details. | | |
| 40 Did you or your spouse participate in a medical savings account in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach Form 1099-SA (Distributions from an HSA, Archer MSA or Medicare+Choice MSA.) | | |
| 41 Did you make a loan at an interest rate below market rate? | <input type="checkbox"/> | <input type="checkbox"/> |
| 42 Did you pay any individual for domestic services in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 43 Did you pay interest on a student loan for yourself, your spouse, or your dependents? | <input type="checkbox"/> | <input type="checkbox"/> |
| 44 Did you, your spouse, or your dependents attend post-secondary school in 2018 ? | <input type="checkbox"/> | <input type="checkbox"/> |
| 45 Did a lender cancel any of your debt in 2018 ? (Attach any Forms 1099-A or 1099-C) | <input type="checkbox"/> | <input type="checkbox"/> |
| 46 Did you receive any income not included in this Tax Organizer? | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach information. | | |

ELECTRONIC FILING AND DIRECT DEPOSIT OF REFUND

| | Yes | No |
|--|--------------------------|--------------------------|
| 47 If your tax return is eligible for Electronic Filing, would you like to file electronically? | <input type="checkbox"/> | <input type="checkbox"/> |
| 48 The Internal Revenue Service is able to deposit many refunds directly into taxpayers' accounts. If you receive a refund, would you like direct deposit? | <input type="checkbox"/> | <input type="checkbox"/> |

Caution: Review transferred information for accuracy.

49 If yes, please provide the following information:

a Name of your financial institution

b Routing Transit Number (must begin with 01 through 12 or 21 through 32)

c Account number

d What type of account is this?

Checking Savings

Please attach a **voided** check (not a deposit slip) if your bank account information has changed.

Health Insurance Coverage

ORG3A

Preparer note: The fields on this form are non-enterable. This worksheet is meant to gather client data only. This worksheet will not transfer to the ProSeries/1040 product. Data from this worksheet must be manually entered on the appropriate form in ProSeries/1040.

| Part 1 Coverage | | | | | | | | | | | | | | | | | | | |
|---|------------|----------------|-----------------|--------------------|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|--|--|
| Enter the name, SSN/DOB and health insurance status for each person who will claim on your return in the table below: See the information below regarding the new health insurance reporting requirements beginning in 2015. | | | | | | | | | | | | | | | | | | | |
| Name of covered individual(s) | SSN or DOB | Covered 12 mos | Exchange Policy | Exemption Received | Indicate which months each person was covered by MEC*: | | | | | | | | | | | | | | |
| | | | | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | | | |
| 1. | | | | | | | | | | | | | | | | | | | |
| 2. | | | | | | | | | | | | | | | | | | | |
| 3. | | | | | | | | | | | | | | | | | | | |
| 4. | | | | | | | | | | | | | | | | | | | |
| 5. | | | | | | | | | | | | | | | | | | | |
| 6. | | | | | | | | | | | | | | | | | | | |
| 7. | | | | | | | | | | | | | | | | | | | |
| 8. | | | | | | | | | | | | | | | | | | | |
| 9. | | | | | | | | | | | | | | | | | | | |

Use this worksheet to list the names of individuals listed on the income tax return and their health care insurance coverage status. It will help your tax preparer determine who has health insurance coverage, who may have an exemption, and who may be subject to the individual shared responsibility payment.

Most individuals are required to have:

- ▶ **Minimum Essential Coverage (*MEC)**, or
- ▶ an **Exemption** from the responsibility to have minimum essential coverage, or
- ▶ Make a **Shared Responsibility Payment**.

Minimum Essential Coverage includes employer-sponsored coverage, health insurance purchased through the Health Insurance Marketplace (Exchange), Medicare, Medicaid, certain VA coverage, Tricare, etc.

Exemptions may be obtained in advance from Healthcare.gov. Exemptions are available to members of federally recognized tribes, certain religious sects, and members of healthcare sharing ministries. There are numerous other exemptions and hardship exemptions available at www.irs.gov/uac/ACA-Individual-Shared-Responsibility-Provision-Exemptions or www.healthcare.gov/exemptions. Some exemptions may be claimed directly on the income tax return.

The **Shared Responsibility Payment** for 2017 is the **GREATER OF 2.5%** of the household income that is above the filing threshold for the filing status, or the family's flat dollar amount for 2017 is \$695 per adult and \$347.50 per child, limited to a family maximum of \$2,085. This total is capped at the cost of the national average premium for a bronze level plan available through the Marketplace in 2017. The national average bronze plan amount is \$272 per month and limited to \$1,360 per month for a family of five or more members.

If you purchased a health insurance policy from an exchange (or Marketplace), check the Exchange Policy box above. You will receive Form 1095-A from the exchange that issued your policy. Please provide this form with your Organizer documents to your tax preparer.

Please call with any questions on this worksheet.