

**Catamount Accounting & Tax Services, PLLC**

January 7, 2019

Dear Client,

Happy New Year to you and yours. Another year has passed and now we embark on preparing our 2018 tax returns with the new tax laws and changes. The Tax Cuts and Jobs Act (TCJA) provided many positive, and some negative, changes to the tax code and everyone will be impacted in one way or another. I look forward to working with you this tax season as we navigate these new changes.

As you are gathering your tax data please remember to identify and include the following, if applicable:

- ◆ If there was a new addition to the family in 2018 please provide the child's full name, social security number and date of birth.
- ◆ The cost basis for all stocks and/or mutual funds sold in 2018. I will be happy to assist you with this if needed.
- ◆ All W-2's (Wage Statements), 1099's (Interest & Dividends, Broker Proceeds, Misc. Income, Non-Employee Compensation, etc.), 1098's (Mortgage Interest Statements), Social Security and Stock/Mutual fund statements for all financial activities during 2018.
- ◆ Closing (HUD) statements for any property you bought or sold including refinancing of any mortgages.
- ◆ All K-1 information received from Partnerships, S-Corporations, Estates and Trusts.
- ◆ Business and rental income and expense breakdowns by category. Also, any new assets purchased or assets sold during the year.
- ◆ Dates and amounts for all 2018 federal and state estimated taxes paid from January 1, 2018 through January 15, 2019.
- ◆ Copy of your 2018 - 2019 property tax bill and, if available, a statement of property tax paid in 2018 from the town clerk.
- ◆ Name, address, amount paid, and tax identification number (social security or Federal ID) for any child care providers utilized in 2018.
- ◆ Itemization of all non-reimbursed employee business expenses.
- ◆ Listing of cash and non-cash contributions/donations to charity. Please ensure you have receipts for all cash and non-cash donations and cancelled check or credit card statements, if applicable.
- ◆ Voided check or savings account information if you want to elect direct deposit of any potential refunds or pay any balances due.

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- ◆ Last pay stub for the year for each company you worked for in 2018.
- ◆ Listing of all out of pocket medical, dental and prescription expenses not covered by insurance.
- ◆ Affordable Care Act reporting documents. Please include information on health insurance coverage for 2018 for you and your family if you have or had coverage. This could be forms 1095-A, B, and/or C.
- ◆ Any tuition statements and student loan documents for colleges and universities attended by you or your children.
- ◆ Finally, I will need a copy of your driver's license (if you have not provided it to me in the past or if it has expired) or the following information as part of the federal and state fraud prevention initiatives; Issuing State, License Number, Issue Date and Expiration Date.

**I would like to receive your complete 2018 tax data package no later than Friday, March 29, 2019 which should allow me to get the return(s) prepared by the April 15<sup>th</sup> deadline. Any tax information received after that date might require that an extension of time be filed for your federal and state tax returns. If an extension of time is required, any tax that may be due with your return(s) must be paid in advance with that extension. Any taxes not paid by the original filing deadline are subject to late payment penalties and interest when those taxes are subsequently filed and paid.**

Take care and I hope to hear from you soon with any questions/concerns or when your 2018 tax information is together and your returns are ready to be prepared. My email address is [rsinkewicz@gmcsusa.com](mailto:rsinkewicz@gmcsusa.com). As in the past I will be placing a 2018 tax organizer on my website at [www.catamountaccounting.com](http://www.catamountaccounting.com) should you wish to use this as a guide in gathering your tax data. Finally, feel free to refer my name to anyone you know who might be looking for tax and accounting services.

Sincerely,

**Robert W. Sinkewicz, CPA**