

Jennifer A Jones CPA Ltd.
10615 Judicial Drive Suite 701
Fairfax, VA 22030
(703) 352-1587

The 2018 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2018 fiduciary tax return. Please complete the organizer sections as appropriate and provide supporting documentation where necessary. Prior year data is included on the organizer sections for your reference.

Please provide us with the following additional information:

- A copy of your 2017 tax return, if not prepared by this office
- A complete copy of the trust document or will, with all amendments, if not already supplied
- Form(s) 1099 (interest, dividends, etc.)
- Form 1099-B, any supplemental report and the Realized Gains and Losses report
- Schedule(s) K-1 (income/loss from other estates and trusts, partnerships, S corporations, etc.)
- Form(s) 1098 (mortgage interest) and property tax statements
- Brokerage statements from stock, bond or other investment transactions
- Closing statements pertaining to real estate transactions
- All other supporting documents (schedules, check registers, etc.)
- List of distributions to beneficiaries, indicating dates and amounts
- Any tax notices received from the IRS or other taxing authorities

Thank you for your help in the completion of the Tax Organizer. Please contact us if you need further assistance.

Jennifer A Jones CPA Ltd.

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ENGAGEMENT LETTER

PLEASE SIGN AND RETURN WITH YOUR ORGANIZER

In accordance with standards established by the American Institute of Certified Public Accountants to ensure a mutual understanding, it is necessary to set forth our understanding of the terms and objectives of our relationship, and to clarify the nature and extent of the tax services to be provided.

Engagement Objective and Scope

We will prepare your 2018 Federal and VA state fiduciary income tax returns from information that you will furnish to us. We will prepare your non-resident state income tax returns based upon your filing requirements as reflected in your income tax returns for last year. If we determine that your filing requirements have changed, you will be notified. This engagement pertains only to the 2018 tax year. Our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority.

We will not prepare any tax returns except those identified above, without your express consent, and our consent to do so. We will prepare your tax returns based upon information and representations that you provide to us. We have not been engaged to and will not prepare financial statements. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify certain information.

We will prepare the above referenced tax returns solely for filing with the Internal Revenue Service (IRS) and state and local tax authorities as identified above. Our work is not intended to benefit or influence any third party, either to obtain credit or for any other purpose.

Our engagement in connection with the preparation of your fiduciary income tax returns does not include any procedures guaranteed or designed to discover errors, misrepresentations, fraud, theft, illegal acts, defalcations or other irregularities, should any exist, and you agree that we have no responsibility to do so. Therefore, our engagement cannot be relied upon to disclose such matters. However, we will inform you of any such acts that come to our attention, unless they are clearly inconsequential. If we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us to discuss the best resolution of the issue.

In preparing your tax return, a staff person will assemble the initial data from the documents you provide to us. Other staff personnel may contact you to obtain additional information.

This engagement is limited to the professional services outlined above.

CPA Firm Responsibilities

Unless otherwise noted, we will perform our services in accordance with the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants and U.S. Treasury Department Circular 230.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

Bookkeeping assistance: Should you provide us a copy of the data-file for an existing QuickBooks or other computerized ledger, we will review the file you maintain, make inquiries and/or recommendations for any issue(s) that are discovered or has/have been indicated as existing. These inquiries will be to determine the proper handling of an item, and the recommendations may include correcting journal entries, reclassification of entries, suggested training, or changes in QuickBooks lists, preferences, or other features. Depending on the agreed upon procedure, we will provide, execute and/or implement the recommendations. To the extent we render any accounting and/or bookkeeping assistance, it will be limited to those tasks we deem necessary for the preparation of the returns and billed at our hourly rates.

These services will be performed in accordance with the AICPA Code of Professional Conduct. Additional charges will apply for such services.

Estimated tax payments: You may be required to make quarterly estimated tax payments. We will calculate these payments for the 2019 tax year based upon the information you provide to prepare your 2018 tax returns and have no obligation to update recommended payments after the engagement is completed. If you ask us to update your estimated tax payments, we will handle that request as a separate engagement.

Tax planning services: Our engagement does not include tax planning services. During the course of preparing the tax returns identified above, we may bring to your attention potential tax savings strategies for you to consider as a possible means of reducing your taxes in subsequent tax years. However, we have no responsibility to do so, and will take no action with respect to such recommendations, as the responsibility for implementation remains with you, the taxpayer. If you ask us to provide tax planning services, or if we customarily provide tax planning, we will handle that as a separate engagement.

Government inquiries: This engagement does not include responding to inquiries by any governmental agency or tax authority. Should you receive an inquiry, you may request that we assist you in responding to such inquiry. Your returns may be selected for examination by the taxing authorities. Any proposed adjustments are subject to certain rights of appeal. If your tax return is selected for examination or audit, you may request that we assist you or represent you. In the event of such examination, audit, inquiry, or proposed adjustment, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Third-party verification requests: We will not respond to any request from banks, mortgage brokers or others for verification of any information reported on these tax returns.

Records and Record Retention: All of your original records that you provide to us to prepare your tax return(s) will be returned to you after our use. A copy of your income tax returns will also be provided to you. If you e-file your returns, this copy will be in PDF format. You may request a hard-copy in addition to the PDF. If you elect not to e-file, a hard-copy will be provided to you. Our working papers, including any copies of your records that we chose to make and the tax organizer that you complete, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain these working papers for a period of three years. After this period expires, these files may be destroyed. We will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

Client Responsibilities

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. We will provide questionnaires and worksheets to guide you in organizing the information we need to prepare your returns. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. **Your use of the questionnaires and worksheets will help keep the tax return preparation fee to a minimum.**

Documentation: You are responsible for maintaining adequate documentation to substantiate the accuracy and completeness of your tax returns. You should retain all documents that provide evidence and support for reported income, credits, and deductions on your returns, as required under applicable tax laws and regulations. You are responsible for the adequacy of all information provided in such documents. You represent that you have such documentation and can produce it, if needed, to respond to any audit or inquiry by tax authorities. You agree to hold harmless our firm and its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any additional tax, penalties, or interest imposed on you by tax authorities resulting from the disallowance of tax deductions due to inadequate documentation. Certain deductions, such as travel and entertainment expenses and expenses for business use of autos, computers, and listed property, require strict documentation. Certain non-cash transactions, such as bartering, require reporting. In preparing your returns, we rely on your representations that we have been informed of all bartering transactions and that you understand and have complied with the documentation requirements for all of your expenses and deductions. If you have any questions about these issues, please contact us.

Personal expenses: You are responsible for ensuring that personal expenses are segregated from trust/estate expenses.

State and local filing obligations: You are responsible for determining your tax filing obligations with any state or local tax authorities, including, but not limited to income, franchise, sales, use, business license, business tangible personal property, or unclaimed property taxes. You agree that we have no responsibility to research these obligations or to inform you of them. If upon review of the information you have provided to us, along with information that comes to our attention, we believe you may have additional filing obligations, we will notify you of this responsibility and ask you to contact us. If you ask us to prepare these returns, we will handle that as a separate engagement.

U.S. filing obligations related to foreign financial assets: As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.

Foreign filing obligations: You are responsible for complying with the tax filing requirements of any other country. You acknowledge and agree that we have no responsibility to raise these issues with you and that foreign filing obligations are not within the scope of this engagement.

Ultimate responsibility: You have final responsibility for your fiduciary income tax returns. We will provide you with a copy of your electronic income tax returns and accompanying schedules and statements for review prior to filing with the IRS and state and local tax authorities (as applicable). You agree to review and examine them carefully for accuracy and completeness. The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and imposed interest and penalties, are your responsibility, and that we have no responsibility in that regard.

You will be required to verify and sign a completed Form 8879, *IRS e-file Signature Authorization*, and any similar state and local equivalent authorization form before your returns can be filed electronically.

In the event that you do not wish to have your income tax returns filed electronically, additional procedures apply and signatures are required in the Organizer in regards to this matter. You will be responsible for reviewing the paper returns for accuracy, signing them, and filing them timely with the tax authorities.

Timing of the Engagement

We expect to begin our services upon receipt of the completed 2018 Tax Organizer and all tax documents requested either in the Organizer or by our office.

If your return is electronically filed, our services will conclude upon the earlier of: 1) the filing and acceptance of your 2018 tax returns by the appropriate tax authorities, 2) written notification by either party that the engagement is terminated, or 3) one year from the execution date of this Agreement.

If you have the option to file a paper return and choose to do so, our services will conclude upon the earlier of: 1) delivery to you of your 2018 tax returns for your review and filing with the appropriate tax authorities, 2) written notification by either party that the engagement is terminated, or 3) one year from the execution date of this Agreement.

Extensions of Time to File Tax Returns

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive information from you, it may be necessary for us to pursue an extension of the due date of your returns, if available, and we reserve the right to suspend our services or withdraw from this engagement. Should it be necessary for us to suspend or withdraw from this engagement, you will be responsible for payment for all services rendered at our established hourly rates.

You agree that in the event your return cannot be completed by the due date, it may be necessary for us to apply to extend the due date. Extensions are required when we do not receive information needed to prepare the return on a timely basis, unresolved tax issues, or due to staffing availability. Applying for an extension of time to file may extend the time available for a taxing authority to undertake an audit of your return or may extend the statute of limitations. Additionally, extensions may affect your liability for penalties and interest or compliance with government deadlines.

Disclosure of Tax Return Information

Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution. Disclosure to a third party will not be made without your written consent using a Consent Form provided to you by our firm upon request.

If this entity has more than one fiduciary, the entity and each fiduciary is considered our client. You acknowledge that there is no expectation of privacy from the other fiduciary(ies) concerning our services in connection with this engagement, and we are at liberty to share with any fiduciary, without prior consent of the other, any and all documents and other information concerning the preparation of these returns. You also acknowledge that unless we are notified otherwise in advance and in writing, we may construe an instruction from any fiduciary to be an instruction on behalf of the entity. Absent a contrary written instruction in the future, we will communicate with you at the address on the entity's 2018 federal return.

Certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the IRS. By disclosing the contents of these communications to anyone, or by turning over information about those communications to the government, you may be waiving this privilege. To protect this right to privileged communication, please consult with your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communications, you agree to provide us written, advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, if permitted, we will notify you of any requests prior to responding. You may, within the time permitted for our firm to respond to the request, initiate such legal action as you deem appropriate to protect information from discovery. Unless you promptly initiate such action after we notify you at your last known address, we will release the information requested. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your directions to us to assert the privilege.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Penalties and Interest Charges

Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including, failure to file or late filing of returns, and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all tax, penalties, and interest charges imposed by tax authorities.

We rely on the accuracy and completeness of the information you provide to us in connection with the preparation of your tax returns. Failure to disclose or inadequate disclosure of income or tax positions may result in the imposition of penalties and interest charges.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. Unless we have a reasonable belief that any tax position in your return will be sustained on its merits, a preparer penalty will be imposed on us unless that position has a reasonable basis and is adequately disclosed in the return. And, while we might be able to avoid a preparer penalty by adequately disclosing a return position, you might not have to disclose the position in order to avoid applicable taxpayer penalties. If we determine that we would be subject to a preparer penalty by delivering your return to you, you agree to either adequately disclose that position on your return or change the position to one that would not subject us to penalty. If you do not choose to change your position or adequately disclose so as to eliminate, in our sole opinion, our exposure to the preparer penalty, we, in our sole discretion and at any time, may withdraw from the engagement without completing or delivering tax returns to you. Such withdrawal will complete our engagement, and you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of our withdrawal.

Professional Fees

Our fees for tax services will be based upon complexity of the work to be performed, our professional time to complete the work, and on the availability, quality and completeness of your records. We also bill for any out-of-pocket expenses incurred on this engagement, including computer processing charges, and delivery charges. Hourly rates vary from \$120 to \$250 per hour depending on the individual providing the services.

We reserve the right to increase or decrease our fees based on the value of the services rendered. All invoices are due and payable upon presentation unless you make other agreed upon arrangements. There will be a late charge of \$30 plus 1.5% per month (18% APR) added to all fees paid more than 30 days from the date of billing. Should it become necessary for our firm to incur attorney's or other collection agency fees in order to collect on your unpaid invoice, you will be responsible for reimbursing us for our costs of collection, including attorney fees.

Additional copies of the tax returns will be provided upon request. The fee is \$25 per tax year.

If we elect to terminate our services for non-payment or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs incurred on your behalf.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter. Our liability for all claims, damages and costs arising from this engagement is limited to the total amount of fees paid to us by you for the services rendered under this agreement.

In the event that we become obligated to pay any judgment or similar award, you agree to pay any amount in settlement, and/or incur any costs as a result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless as against such obligations, agreements and/or costs.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the term set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If the tax services and terms outlined are in accordance with your understanding of our engagement, **please sign this letter on the line below designated for your signature and return the original of this executed letter with a completed copy of the enclosed Organizer and your supporting documentation. You should keep a copy of this letter and your completed Organizer for your records.**

If this firm does not receive from you the original of this letter, in fully executed form, but receives from you a completed copy of the enclosed Organizer and/or supporting documentation, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above. If however, this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services and will not prepare your income tax returns.

Please return the Organizer, even if you did not complete it. It is helpful to us for organizing your information and determining if anything is missing.

We want to express our appreciation for this opportunity to be of service to you.

To:

Jennifer A. Jones, CPA, Ltd.
10615 Judicial Drive, Suite 701
Fairfax, VA 22030
703-352-1587

From:

_____, Trustee

Entity Name: _____

Street Address: _____

City, State, Zip Code: _____

The foregoing is in accordance with my understanding of your engagement to provide tax services for the 2018 Federal and VA state fiduciary income tax returns. The terms described in this letter are acceptable and are hereby agreed to.

AGREED TO AND ACCEPTED BY:

Jennifer A. Jones, C.P.A.
Jennifer A. Jones, CPA, President
For: Jennifer A. Jones, CPA, Ltd.

Accepted By:

Fiduciary _____

Date _____

If any of the following items pertain to this estate or trust for 2018, please check the appropriate box and provide the additional information requested.

If your Organizer does not contain a form that you need, you can access blank forms on our website at

<http://www.jajonescpa.com/taxorganizers/2018taxorganizer.pdf>

ENGAGEMENT LETTER

Yes No

Have you signed and enclosed your Engagement Letter with your Organizer? Our Professional Standards require that this be completed, so please be sure that you have included it with the documents for your tax return preparation.

YOUR VIRGINIA FIDUCIARY RETURN IS NOW REQUIRED TO BE E-FILED UNLESS YO HAVE RECEIVED A WAIVER

ELECTRONIC FILING OF FIDUCIARY TAX RETURNS

Yes No

Have you provided your e-mail address on Form 1, pg 2 and is it legible? We are required to electronically file your tax returns. You are required to review the returns, and sign certain consent forms which need to be returned promptly to us via fax, email or mail. We cannot submit the returns to the government without the signed consent forms. The most efficient method to handle the processing of your return is for a PDF copy of your return to be emailed to you. Please monitor your email account for this correspondence. You will need Adobe Acrobat Reader, which is available online for free download, to be able to read the PDF.

Do you have an email account and printer? If not, we will need to discuss the best method to use to implement this e-filing requirement.

Did you obtain an E-Filing Waiver from the Commonwealth of Virginia? If so, please provide a copy of the Waiver.

FIDUCIARY INFORMATION

Yes No

Did the fiduciary's name change during the year? If so, please be sure to show the change in the Client Information section.

Did the fiduciary's address change during the year? If so, please be sure to show the change in the Client Information section.

If this address change was related to a move to a different state, does this also constitute a change of residency from the trust? Please indicate the date of the address change here: _____

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Did your e-mail address or telephone number(s) change since 2017? If so, please indicate the new address or number in the Client Information section.

BENEFICIARY/GRANTOR INFORMATION

Yes No

Were there any changes in beneficiaries during the year (name, address, etc.)? If so, please show the changes in the Beneficiary/Grantor section.

Did the beneficiaries/grantors receive distributions (income or other assets) in 2018? If so, please list the beneficiary's name and enter the 2018 total distribution amount here or provide the supporting documentation, e.g. broker statements _____.

MISCELLANEOUS

Yes No

Was the estate or trust's taxable year less than 12 months?

Is 2018 the first tax year the estate or trust will be filing an income tax return?

Is 2018 the last tax year the estate or trust will be filing an income tax return?

May the IRS discuss this return with the preparer?

Did you receive any correspondence from the IRS or a state taxing agency? If so, please include a copy of the notice, information regarding resolution, and other related documents.

At any time during calendar year 2018, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country ?

Did the estate or trust engage the services of any employees? If so, please provide a copy of the W-2 Form(s).

ESTIMATED TAXES

Yes No

Did you apply an overpayment of 2017 taxes to your 2018 estimated tax (instead of being refunded)?

If you have an overpayment of 2018 taxes, do you want the excess applied to your 2019 estimated tax (instead of being refunded)?

Do you expect your 2019 taxable income and withholdings to be different from 2018?

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US

Miscellaneous Questions

INCOME

Yes

No

Did the estate or trust receive income from more than one state in 2018? If so, please indicate which state(s).

Did the estate or trust receive any bartering income? If so, please describe and indicate value of goods or services received in the Other Income section.

Did the estate or trust receive all or any part of the earnings (salaries, wages, and other compensation) of any individual by reason of contract assignment or similar arrangement?

Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing?

Did the estate or trust make loans to/from individuals, family members, pass-thru entities or closely-held corporations in excess of \$10,000 in the aggregate? If interest was not paid on the loan, please provide details of the loan and its terms.

PURCHASES, SALES AND DEBT CANCELLATION

Yes

No

Did the estate or trust own property in more than one state in 2018?

Did the estate or trust sell any stocks, bonds or other investment property in 2018? Please provide the Form 1099-B and any supplemental report and the Realized Gains and Losses report from your broker. If any cost basis information is missing, please be sure to provide the missing details. If any bonds were sold that were purchased at a cost other than face value, please provide the purchase Trade Confirmation showing the premium paid or discount received at the time of purchase.

Did the estate or trust buy any non-municipal bonds in 2018 at other than face value? If so, please provide a copy of the Trade Confirmation.?

Did the estate or trust start a business or farm, purchase rental or royalty property, or REMIC? If so, please complete the Business Income, Rental and Royalty Income, Farm Income sections, as applicable.

Did the estate or trust purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use, or business assets to personal use? If so, please complete the Asset Disposition section.

Did the estate or trust have any securities that became worthless? If so, please provide purchase date, cost basis, when it became worthless and the factors used to determine that it became worthless.

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US

Miscellaneous Questions

Did the estate or trust have any debts cancelled or forgiven? If so, please provide Form 1099-C or other documentation.

Did anyone owe the estate or trust money which had become uncollectible, other than in the course of your trade or business? If so, please provide information regarding name; relationship; amount, terms, and date of loan; and the collection actions taken.

SCHEDULE K-1

Yes No

Did the estate or trust acquire _____ or dispose _____ of an interest in an Estate _____, Trust _____, Partnership _____ or Sub-Chapter S Corporation _____. If so, please be sure to include the complete Schedule K-1 you received and any documentation regarding your basis.

Have you received all of your Schedules K-1? If not, please forward the Organizer and other tax documentation, and send the missing Schedule(s) K-1 as soon as it/they arrive.

PENSIONS, IRAs AND RETIREMENT PLANS

Yes No

Did the estate or trust receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)? Please enclose the related 2018 Form(s) 1099-R.

If the estate or trust is a beneficiary for a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.), was a Required Minimum Distribution received in 2018? If not, please explain why not.

Did the estate or trust receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution? If so, please provide documentation regarding the date of distribution and date the roll-over was completed.

Did the estate or trust make more than one rollover during 2018? If so, please provide the account statements for all accounts involved.

FOREIGN TAXES AND FOREIGN ASSETS/ACCOUNTS

Yes No

Did the estate or trust have any foreign income or pay any foreign taxes? Be sure to provide any related 1099s or other documentation.

2018

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US

Miscellaneous Questions

- Did the estate or trust have an interest in or signature or other authority over any foreign assets or financial accounts in a foreign country, such as a bank account, securities account, or any other financial account? If so, and there was over \$10,000 in the account, please provide a copy of a statement showing the name and address of the financial institution, the account number and the maximum value of the account during 2018 in U.S. dollars. Please also provide the name of the foreign currency _____ and its U.S. Treasury Financial Management Service exchange rate on December 31, 2018, _____ to \$1.00 U.S. If the foreign asset was acquired or disposed of during 2018, please provide the date _____.
- Did the estate or trust receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

Thank you for answering these questions! Your answers will help us to focus on those tax issues unique to your situation, and we appreciate the time you took to address these items.

If your Organizer does not contain a form that you need, you can access blank forms on our website at <http://www.jajonescpa.com/taxorganizers/2018taxorganizer.pdf>. or you may contact us with your request.

Please also enclose the documentation related to this new item.

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Jennifer A Jones CPA Ltd.
 10615 Judicial Drive Suite 701
 Fairfax VA 22030
 Telephone number: (703) 352-1587
 Fax number: (703) 352-1927
 E-mail address: jenny@jajonescpa.com

Tax Return Appointment

Date:
Time:
Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2018 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION (1)

Entity Information	Entity name.....		<p style="text-align: center;">Type of Entity</p> <p>1 = Estate</p> <p>2 = Simple Trust</p> <p>3 = Complex Trust</p> <p>4 = Grantor Trust</p> <p>5 = Bankruptcy Estate</p> <p>6 = Charitable Trust</p> <p>7 = Qualified Funeral Trust</p> <p>8 = ESBT</p> <p>9 = Qualified Disability Trust</p>
	Entity name line 2.....		
	Entity Federal ID.....		
Fiduciary Information	Fiduciary name.....		
	Fiduciary name line 2.....		
	Fiduciary title.....		
Address	Financial institution EIN.....		
	Street address.....		
	Street address line 2.....		
	City.....		
Contact Information	State.....		
	Zip code.....		
	Telephone number.....		
	Fax number.....		
Miscellaneous Information	E-mail address.....		
	Date entity created (m/d/y).....		
	Fiscal year end (# of month).....		
	Type of entity (see table).....		
	Type of charitable trust (see table)		
			<p style="text-align: center;">Type of Charitable Trust</p> <p>1 = Charitable Lead Trust</p> <p>2 = Remainder Annuity Trust</p> <p>3 = Remainder Unitrust</p> <p>4 = Pooled Income Fund</p> <p>5 = Other 4947(a)(2) Trust</p>

Please add, change or delete information for 2018.

BENEFICIARY/GRANTOR (6, 7, 8, 10)

Name.....			
Street address.....			
Street address line 2.....			
City.....			
State.....			
Zip code.....			
Foreign Address	Region.....		
	Postal code.....		
	Country.....		
Resident state.....			
Telephone number.....			
E-mail address.....			
Identification number.....			
Date of birth.....			
DISTRIBUTIONS		Required:	Other:
1041 Pct or Dollar Amount	Ordinary.....		
	Short-term..		
	Long-term...		
Grantor Percentage	Ordinary.....		
	Capital Gains		
Annuity/Unitrust percentage			

Name.....			
Street address.....			
Street address line 2.....			
City.....			
State.....			
Zip code.....			
Foreign Address	Region.....		
	Postal code.....		
	Country.....		
Resident state.....			
Telephone number.....			
E-mail address.....			
Identification number.....			
Date of birth.....			
DISTRIBUTIONS		Required:	Other:
1041 Pct or Dollar Amount	Ordinary.....		
	Short-term..		
	Long-term...		
Grantor Percentage	Ordinary.....		
	Capital Gains		
Annuity/Unitrust percentage			

Please enter all pertinent 2018 information. Last year's amounts are provided for your reference.

2018 FEDERAL ESTIMATED TAX / 1041-ES (12)

	Payment Info	Voucher Amount
Overpayment applied from 2017.....		
1st Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
2nd Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
3rd Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
4th Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
Paid With Extension:		
Amount paid.....		
Date paid (m/d/y).....		
Additional Payment Information (include additional federal payments):		

2018 STATE ESTIMATED TAX (12)

State: _____

	Payment Info	Voucher Amount
Overpayment applied from 2017.....		
1st Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
2nd Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
3rd Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
4th Quarter:		
Amount paid.....		
Date paid (m/d/y).....		
Paid With Extension:		
Amount paid.....		
Date paid (m/d/y).....		
Additional Payment Information (include additional state payments):		

Please enter all pertinent 2018 information. Last year's amounts are provided for your reference.

CAPITAL GAINS & LOSSES (22)

Note: If you sold any stocks, bonds, or other investment property please list the pertinent information for each sale below or provide a spreadsheet file with this information. Be sure to enclose all 1099-B forms and brokerage statements.

No.	Quantity	Description of Property (Box 1a)	Date Acquired (Box 1b)	Date Sold (Box 1c)	Sales Price (gross or net) (Box 1d)	Cost or Basis (Box 1e)	Expenses of Sale	Income Tax Withheld (Box 4)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

TAX REFUNDS (18)

Note: Tax Refund amounts are automatic unless the prior year return was prepared by another preparer.

	2018 Amount	2017 Amount
State tax refund (claimed as deduction on 2017 return).....		
Federal tax refund.....		

OTHER INCOME (20)

Description:

PASSTHROUGH K-1's (25)

Entity Type: 1=Fiduciary, 2=S Corporation, 3=Farm Partnership, 4=Remic

Name of K-1 Entity / Employer Identification Number:

<input type="checkbox"/>		Enclose Schedule K-1's	Entity Type
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			

Please enter all pertinent 2018 information. Last year's amounts are provided for your reference.

INTEREST (30)

	2018 Amount	2017 Amount
Investment interest (enclose supporting documents).....		
Other Interest (enclose supporting documents).....		
Mortgage interest (enclose Forms 1098).....		

TAXES AND FEES (31)

Note: 2017 amounts for line items below ending with "*" are automatic unless the prior year return was prepared by another preparer.

State and Local Income Taxes:

1/15 payment on 2017 ES*.....		
Paid with 2017 state extension*.....		
Paid with 2017 state return*.....		
Paid prior yrs. and/or to other states.....		
Nondeductible penalty & interest*.....		

Property/Other Taxes

Property taxes (non-investment).....		
Real property taxes (investment).....		
Other taxes:.....		

Federal Income Tax:

1/15 payment on 2017 Federal ES*.....		
Paid with 2017 extension*.....		
Paid with 2017 return*.....		
Paid for prior years and other.....		
Nondeductible penalty & interest*.....		

Fees:

Fiduciary fees.....		
Attorney and Accountant fees.....		
Tax prep fees.....		

OTHER DEDUCTIONS (32)

Please enter all pertinent 2018 information. Last year's amounts are provided for your reference.

BUSINESS INCOME (21)

Principal business/profession:

Principal business code:

Business name, if diff. from Form 1041:

Business address, if diff. from Form 1041:

City, if diff. from Form 1041:

State, if diff. from Form 1041:

ZIP code, if diff. from Form 1041:

Employer identification number:

Accounting method (if not cash or accrual):

General Information:

- Accounting method: 1=cash, 2=accrual.....
- Inventory method: 1=cost, 2=lower cost/market, 3=other.....
- 1=change of inventory method.....
- 1=first Schedule C filed for this business.....
- Did you or will you file all required Form(s) 1099: 1=yes, 2=no.....
- 1=did not "materially participate".....
- 1=investment.....

2018 Amount

2017 Amount

2018 Amount	2017 Amount

Income:

- Gross receipts or sales.....
- Returns and allowances.....

Other Income:

Cost of Goods Sold:

- Inventory at beginning of the year.....
- Purchases.....
- Cost of items for personal use.....
- Cost of labor.....
- Materials and supplies.....

Other Cost of Goods Sold:

 Inventory at end of year.....

Expenses:

- Accounting.....
- Advertising.....

Please enter all pertinent 2018 information. Last year's amounts are provided for your reference.

RENTAL AND ROYALTY INCOME (23) (Continued)

Expenses:

- Pest control.....
- Plumbing and electrical.....
- Repairs.....
- Supplies.....
- Taxes - real estate.....
- Taxes - other (not entered elsewhere).....
- Telephone.....
- Utilities.....
- Wages and salaries.....

2018 Amount

2017 Amount

2018 Amount	2017 Amount

Other Expenses:
