

# Manning & Associates

## Certified Public Accountants, LLC

John M. Manning, CPA • Sandra L. Comer, CPA • John C. Bensman, CPA • John M. Keller, CPA

Dear Valued Client:

It is time to begin gathering your 2019 tax information. We would like to send your 2019 tax organizer via email. The tax organizer contains 2018 tax information and can assist you in compiling your 2019 information. We do not require that you use the organizers, but they are available to you if you find them to be of assistance.

**You may have recently received an IRS Identity Protection PIN (IP PIN). If so, a copy of this letter must be provided to us to electronically file your 2019 tax return.**

*If you wish to receive an organizer*, please contact us via email at [taxadmin@manningcpallc.com](mailto:taxadmin@manningcpallc.com), or phone call (937-898-3167), and let us know if you would like your organizer emailed, or if you would like a paper copy mailed to you. For security reasons, no Social Security numbers, birthdates or bank information will be listed within the organizer, and all email attachments will be password protected or sent via sharefile.

Due to the sensitive nature of the information, we recommend not mailing your completed tax returns to you. We recommend that you pick up your completed returns or that we email them to you (password protected) or via sharefile. Special mail services will be used for our out-of-state clients. In addition, if you have information to send us containing social security numbers, bank info or birthdays, visit our website [www.manningcpallc.com](http://www.manningcpallc.com) and use the “upload files here” link.

As tax preparers, it is mandatory that we file federal and state returns electronically. If we have your email address on file, you will receive a confirmation when your tax return has been electronically filed and accepted. ***Tax returns cannot be e-filed until we receive signed authorization (Form 8879) from you. This form will be included with your copy of the completed return. Form 8879 should be signed and returned to our office within 3 days. It may be faxed, emailed or dropped off.***

Most city tax returns will be required to be mailed. We will prepare the city returns with the related attachments, however it is your responsibility to sign and mail. Be sure and review your completed tax return packet with instructions. City ordinances have changed, if you owe more than \$200 you are required to file estimated tax payments for 2020.

We look forward to seeing you within the next couple of months. Please make every effort to get your information to us as soon as you have it organized to avoid the last-minute rush. ***If you need an extension for your 2019 tax return, please notify our office by April 10, 2020. Extensions will no longer be automatically requested. You must contact us to request an extension.***

We are excited to announce the addition of Amber Wells, Trenton Dunham, Jordan Manning, Tyler Marquart, Tracy Markin, Brandi Schindler, and Michael Harvey to our tax and accounting team.

The partners and staff at Manning & Associates CPAs, LLC would like to extend our appreciation for your continued business.

### Dayton Office

John M. Manning CPA	Carter Harris	Jordan Manning
Sandra L. Comer, CPA	Michelle Easterling	Tyler Marquart
Craig L. Steinke, CPA	Amber Wells	Brandi Schindler
John M. Keller, CPA	Trenton Dunham	Michael Harvey

### Sidney Office

John C. Bensman, CPA
Lynne Dunham
Tracy Markin

**PLEASE RETURN THIS SIGNATURE PAGE TO MANNING & ASSOCIATES CPAs**  
**WITH YOUR 2019 TAX INFORMATION**

Client Name (please print): \_\_\_\_\_

**IRS 2019 Identity Protection PIN (IP PIN)**

Did you receive an IRS IP PIN in the mail? If so, please place an "x" next to the person(s) who received one and please provide a copy of the IRS letter(s). \_\_\_\_\_ Taxpayer \_\_\_\_\_ Spouse

**Client Preference for Tax Return Copy**

Please provide my copy of the 2019 Individual Tax return in the form of:

Email                      Email Address: \_\_\_\_\_  
 Paper Copy

**OHIO Driver's License Information**

This year, the State of Ohio has made it **MANDATORY**, as a precaution in preventing stolen-identity tax fraud, that we obtain Ohio Driver's License Information of the taxpayer and spouse (if applicable) and include it when electronic filing a tax return. Providing the information may help process the return more quickly. Please provide the following information from your driver's license if you wish to do so:

Taxpayer: Identification # \_\_\_\_\_ / Issue Date \_\_\_\_\_ / Expiration Date: \_\_\_\_\_ / State Issued: \_\_\_\_  
Spouse: Identification # \_\_\_\_\_ / Issue Date \_\_\_\_\_ / Expiration Date: \_\_\_\_\_ / State Issued: \_\_\_\_

**(Business owners and Owners of Farms or Rental Properties only)**

**1099 Requirement – Client Statement**

Payments were made that require filing Form(s) 1099:                       Yes                       No  
If yes, all required Forms 1099 were or will be filed:                       Yes                       No

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

## VERY IMPORTANT 2019 TAX TOPICS

### **1099 Requirement – Applicable if You Own Your Own Business, Farm or Rental Property**

If you are a business owner, have a farm, or own a rental property, the Internal Revenue Service requires you to issue Form 1099 to any individual, “unincorporated” business, or any law firm that you paid in excess of \$600 per calendar year for services rendered. We are required to indicate on your tax return whether or not payments were made that require filing Form(s) 1099, and if so, whether or not they were filed. Please complete the 1099 Requirement Section on Page 2 of this letter.

If you need assistance or have questions related to the preparation of Form(s) 1099, please contact our office for assistance. You may refer to our website for additional information on this topic. Forms 1099 must be issued to the recipients and to the Internal Revenue Service by January 31, 2020.

### **Charitable Contributions**

Charitable contributions can only be taken as a deduction if you are not using the Standard Deduction. (See next section on Standard versus Itemized Deductions.)

We are required to have those taxpayers who do itemize their deductions, sign a client statement for charitable contributions. These taxpayers will be required to substantiate all charitable contributions, and if audited, may be required to provide these to the Internal Revenue Service.

### **Standard versus Itemized Deductions**

A major change from tax reform was a sharp increase in the standard deduction. For tax year 2019, the standard deduction will be \$12,200 for single filers and \$24,400 for married couples filing jointly. (If you are over age 65: \$13,850 for single filers and \$25,700 for joint filers.)

### **Minimum Wage Increase**

The State minimum wage for 2020 is \$8.70 per hour. The Ohio minimum wage for tipped employees is \$4.35 per hour (plus tips). The State minimum wage still exceeds the federal minimum wage.

### **Business Expense Documentation**

All business expenses claimed as a deduction on your tax returns must have the proper documentation. This includes keeping a mileage log for all business miles. You are responsible to keep records to substantiate all business deductions, and if audited, you may be required to provide these to the Internal Revenue Service.

### **Third Party Requests for Tax Information**

Federal law prohibits tax return preparers from mailing, faxing or e-mailing copies of your personal returns to any third party without your consent. If we email a copy of the completed return to you in a PDF format you will have the ability to print that return and to furnish a copy of that return to third parties.

### **For Taxpayers 70 ½ years or Older Only:**

#### **– Charitable Contributions of IRA Distributions - Qualified Charitable Distribution (QCD)**

A QCD is a non-taxable distribution made directly by the trustee of the taxpayer’s IRA to an eligible charitable organization.

- The taxpayer must be 70 ½ or older at the time of the QCD.
- All or part of the taxpayer’s required minimum distribution (RMD) may be included in the QCD.
- QCD’s are limited to \$100,000 per taxpayer.
- A charitable contribution deduction cannot be claimed for any QCD not included in income.

Eligible charitable organization. Not all charities are eligible. For example, donor-advised funds and supporting organizations are not eligible recipients of QCD distributions.