



January 2019

Dear Clients,

Our goal is to increase the value we provide you our clients. From time to time we must make changes to keep up with industry changes, tax laws, and being efficient as possible.

To increase our value and availability to you, please note the following changes:

- Office hours remain Monday through Thursday, 9 am – 12 pm, and 1-4 pm. Friday hours are 9 am - 12 pm. An appointment is requested if you desire a face to face meeting.
- Due to increased traffic and bridge work, we have extended our electronic communications ability, portals, and the use of WebEx for virtual meetings. We request all documents be submitted electronically when possible with fax, email, or file upload to our website.
- For security, please utilize PO Box 2297, Sulphur, LA 70664 for any mail to us.
- We will be providing directions about our NEW communications portal, with Email being a secondary means of communication. We ask that sensitive information be uploaded or faxed. Email is not secure per the IRS for confidential private information.
- Please ensure we have your current email address, it is required for most filings and portal setup. Be sure to follow us on Facebook and note our website www.swlacpa.com.
- Please review the enclosed documents regarding many facets of year end processing.

We appreciate your business and enjoy working with you! We look forward to seeing you soon!

Sincerely,

Jeffrey B. Mathews, CPA & Staff



Filing Deadline and providing recipient copies is January 31, 2019!

Form 1099-MISC is used to report certain types of payments made in the course of trade or business, most commonly used for subcontractor, vendor, or individual payments.

Form 1099-MISC may be required for payments totaling \$600 or more for the year:

- Services performed by someone who is not your employee
- Prizes and awards, medical and health care payments
- Crop insurance proceeds
- Cash payments for fish (or other aquatic life), fishing boat proceeds, etc.
- Cash payments for services, materials, expenses, individuals or LLCs
- Interest on Loans from and to Shareholders
- Dividends Paid to Shareholders of a C Corporation
- Taxable Distributions Made to Shareholders of an S Corporation

Payments to corporations are generally exempt from 1099s. It is not always possible to determine how a LLC files, therefore any payments to LLCs for the above, should be sent a 1099. There is no penalty for sending a 1099 to someone you are not required to.

Form W-9 (Request for Taxpayer Identification Number) is requested to process 1099s.

Alternatively, you can maintain Forms W-9 in your records, and provide to us:

- Payee Name (Company or Individual Name)
- Federal ID Number or Social Security Number (if individual)
- Full Mailing Address
- Total amount of payments (absent of a total we will use total from our system)

**** Please provide 1099 information to our office no later than January 25, 2019****

Please complete the attached form required for income tax reporting and as a cover sheet to your 1099 information (complete one per entity). It is required for all business entities and filing types such as LLCs, corps, partnerships, and individual filing Schedule C, Schedule F (farm), and Schedule E (rental properties).

Jeffrey B. Mathews, CPA, LLC

2018 Form 1099 Tax Return Disclosure & Request / Jeffrey B. Mathews, CPA, LLC

*** Return to our office via fax 337-625-5272, online, or email. By January 25, 2019 ***
You can complete online at our website www.swlacpa.com under the "client center"

Please complete for each entity and return we complete on your behalf

Company or Entity: _____

Name of Person Submitting form: _____ Contact Number: _____

Payments were made that require filing Form(s) 1099? Initial One:

_____ Yes _____ No

If yes, all required Forms 1099 were or will be filed?

_____ Yes _____ No

Do you want our firm to prepare your 1099s?

_____ Yes _____ No

Signature: _____ Date: _____

By requesting preparation of 1099s, you agree to the following:

- It is your company's sole responsibility and decision as to who should receive 1099s, and your responsibility to provide information to our office for processing.
- We will not audit or perform a review on the information provided, we will however check for clerical or mathematical errors prior to processing the forms.
- It is your responsibility to review completed information prior to signing and filing 1099s to the Internal Revenue Service to ensure compliance with 1099 filings.

Jeffrey B. Mathews, CPA, LLC



January 2019

Please provide the total health and dental insurance premiums paid on behalf of shareholders, partners, LLC members, or LLC managers by the company or entity. These totals are required to ensure proper handling of W2 calculations, and K-1 amounts. Please return by January 25, 2019.

Please complete the following table, make a copy if you have more than 3 partners or owners.

If there was no premium during a month or coverage, please place an X in that column. Best place to find this information is on your group premium monthly statements.

*** If no group insurance policy is provided or paid by the company, check here _____.

Company _____ Year 2018 _____

Shareholder Name			
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
Year Total			

Prepared by: _____ Name: _____ Date: _____

Please return via fax to 37-625-5272 or email to jeff@swlacpa.com

Jeffrey B. Mathews, CPA, LLC



2018 BUSINESS VEHICLE QUESTIONNAIRE (Please complete for each vehicle and entity)

Please complete the following information for any business vehicle being deducted:

Vehicle Description _____ Date Purchased or In Use _____

- A. Total business miles driven _____
- B. Total commuting miles driven _____
- C. Total other personal miles driven _____
- D. Total miles driven this year (D=A+B+C) _____

Please answer (circle) the following questions:

Do you have another vehicle available for personal use? Yes/No

Was the vehicle available for personal use during off-duty hours? Yes/No

Do you have evidence to support the business use claimed? Yes/No

Is the evidence written (Mileage records should be kept)?. Yes/No

Signature: _____ Date: _____

Company / Entity: _____

It is the taxpayers' responsibility to ensure mileage logs / records and documentation is maintained to substantiate the deduction under audit. Documentation should include date, starting & ending mileage, business purpose.

Please complete and return to our office for your other business income tax documents or yearend info.

Jeffrey B. Mathews, CPA, LLC