

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported)

December 14, 2018 (December 14, 2018)

SOUTHWEST IOWA RENEWABLE ENERGY, LLC

(Exact Name of Registrant as Specified in Its Charter)

IOWA

(State or Other Jurisdiction of Incorporation)

000-53041

(Commission File Number)

20-2735046

(IRS Employer Identification No.)

10868 189th Street, Council Bluffs, Iowa

(Address of Principal Executive Offices)

51503

(Zip Code)

(712) 366-0392

(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 7.01. Regulation FD Disclosure

On December 14, 2018, Southwest Iowa Renewable Energy, LLC (the “Company”) released a letter to its members providing an update on year-end tax information, as attached hereto at Exhibit 99.1.

The exhibits hereto shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), or otherwise subject to the liabilities under that Section and shall not be deemed to be incorporated by reference in any filing of the Company under the Securities Act of 1933, as amended, or the Exchange Act.

The filing of this report and the furnishing of this information pursuant to Item 7.01 does not mean that such information is material or that disclosure of such information is required.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

<u>Exhibit Number</u>	<u>Description</u>
99.1	Year End Tax Letter from Southwest Iowa Renewable Energy, LLC

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SOUTHWEST IOWA RENEWABLE ENERGY, LLC

Date: December 14, 2018

By: /s/ Michael D. Jerke

Michael D. Jerke

Chief Executive Officer



Southwest Iowa Renewable Energy Farmers Fueling Our Future^{LLC}

YEAR END TAX PLANNING INFORMATION

We prepare our financials on a GAAP basis to report in our SEC filings – 10Q, 10K, and the earnings releases, using our fiscal year, which ends September 30. Our tax returns, however, are on a calendar year and are prepared with tax accounting methods which are different from GAAP accounting.

Several items, such as depreciation of plant assets and amortization of start-up expenses, create “timing differences” between the GAAP financial statements and the tax returns. Tax depreciation was on a significantly accelerated schedule during the early stages of our operations, which decreased taxable income compared to GAAP income.

From 2014 thru 2017 tax depreciation deductions decreased significantly resulting in taxable income exceeding book income. However the Tax Cuts and Jobs Act of 2017 allows us to expense all of the 2018 capital improvements which make the book loss and taxable loss very close in amount.

Please note the following reminder regarding 2018 expected tax considerations:

- Passive Income (Loss)**– For some of our members, generally, losses from passive activities are deductible only to the extent of the taxpayer’s income from other passive activities. Passive activity losses not used currently may be carried forward.

*The information provided in this notice is intended for general information purposes only and is not intended as tax or legal advice. **You should contact your personal legal and tax advisors for advice or assistance regarding the tax consequences of your annual K-1, preparation of your federal and state returns, and for help with any other questions that you may have relating to your personal tax situation.***

The following are our current estimates of tax items for the calendar year ended in December, which are provided for your planning purposes. **Actual results will vary!!** The final tax information will be provided to you on IRS Form K-1 by February 11, 2019.

2018 Tax Estimate	
Taxable (Loss) per Unit	(\$90)

If you have questions, please contact:

Brett L. Frevert, CFO
Southwest Iowa Renewable Energy, LLC
712.366.0392