



WAGNER ACCOUNTING & TAX SERVICE, INC.

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Dubuque, Iowa 52002
Phone (563) 556-4508
Fax (563) 556-0407

Valued Clients,

Wagner Accounting & Tax Service...52 years and counting! We appreciate the opportunity to work with our clients over these many years and hope to continue well into the future.

As you begin gathering your income tax return materials, our Income Tax Information Organizer is formatted to help prepare your tax return with all income and allowable deductions. Business, Rental, or Farm income should be detailed on separate organizer worksheets. If any of these worksheets are not included, please let us know. All organizer worksheets are available for download under the Forms tab on our website at www.wagneracct.com. We offer online client portals for secure digital document exchange, tax return delivery, and digital signatures. Please contact us to sign up for these portals.

The One Big Beautiful Bill Act signed into law July 4th, 2025 made many modifications to the tax code. As always, there are qualifications and income limits to these changes. Taxpayers aged 65 and up may take an additional Senior deduction. Taxpayers receiving Qualified Tips may take a deduction of up to \$25,000 against those tips. Taxpayers receiving Qualified Overtime may take a deduction of up to \$12,500 against that overtime pay. A deduction may be available for Vehicle Loan Interest paid. Trump Accounts are available for children born in 2025. An increase in the deduction for State & Local Taxes (SALT) may see more taxpayers using Itemized Deductions over Standard Deductions. Finally, most Energy Tax Credits expired in 2025.

Importantly, the IRS is modernizing payment of refunds. Refunds will no longer be paid with mailed paper checks. Refunds must be paid by Direct Deposit or other digital methods. Please make sure we have your correct Direct Deposit information. Paper check payments TO the IRS will be phased out in the future. Consider making your tax payments electronically to prepare for this change.

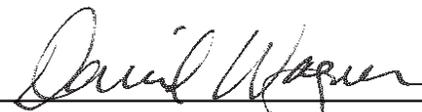
The tax code places significant responsibility on tax return preparers. Compliance and due diligence regulations shape our practice, and this is reflected in our fee structure. **You are required to provide** Form 1098-T for Education Credits, signed Form 8332 for non-custodial parents, Form 1095-A for Marketplace health insurance, and Form 1099-SA for Health Savings Account (HSA) distributions. Taxpayers claiming dependents may need proof of residency for the children claimed.

All clients must review, sign, and pay for their returns prior to electronic filing. We accept payment by cash, check, credit or debit card. We do charge a 3% convenience fee on credit & debit transactions to provide the most affordable service to all our clients.

Many factors affect the timing of a refund after the IRS receives a return. Generally, refunds are deposited within 21 days of e-file acceptance. Our firm and the IRS caution taxpayers not to rely on receiving a refund by a certain date. We anticipate the IRS will begin to accept electronically filed 2025 returns starting January 26th, 2026. Thus, refunds will not be issued until at least mid-February.

To ensure accurate processing, you must present your tax return information to us by April 8th, 2026. Tax returns provided after this date will be placed on extension and processed in the order received.

In addition to income tax preparation services, we provide accounting and payroll solutions for any business. We offer IRA annuity sales, tax planning for retirement & estates, and financial reviews. We have expanded our roster of experienced tax professionals to provide you with the excellent service you deserve. Should you wish to schedule time for income tax consultation and preparation, please call as soon as you have accumulated your data. If you need assistance or have a tax question, contact us at your convenience. Thank you for 52 years!


DAVID A. WAGNER


THOMAS A. WAGNER

INTERVIEW QUESTIONS

If any of the following items pertain to you or your spouse for 2025, please check the appropriate box and provide additional information as necessary.

- | | YES | NO | |
|-----|--------------------------|--------------------------|---|
| 1. | <input type="checkbox"/> | <input type="checkbox"/> | Have you been assigned an Identity Protection PIN (IPPIN)? |
| 2. | <input type="checkbox"/> | <input type="checkbox"/> | Did your address change during the year? |
| 3. | <input type="checkbox"/> | <input type="checkbox"/> | Were there any births, adoptions, marriages, divorces, or deaths in your tax household? |
| 4. | <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase health coverage from the Health Insurance Marketplace? |
| 5. | <input type="checkbox"/> | <input type="checkbox"/> | Do you have a Health Savings Account (HSA) and is Form 1099-SA included? |
| 6. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any Unemployment compensation income and is Form 1099-G included? |
| 7. | <input type="checkbox"/> | <input type="checkbox"/> | Do you have any reportable gambling income and is form W2-G included? |
| 8. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| 9. | <input type="checkbox"/> | <input type="checkbox"/> | Did you have any debts cancelled, debts forgiven, or bankruptcy proceedings? |
| 10. | <input type="checkbox"/> | <input type="checkbox"/> | Did you withdraw, transfer, or rollover any amount from a retirement plan? |
| 11. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive an inheritance and is form K-1 included? |
| 12. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive interest from or pay interest on a Land Contract (Seller Financing)? |
| 13. | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay or receive alimony? |
| 14. | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay interest on a Student Loan during the year? |
| 15. | <input type="checkbox"/> | <input type="checkbox"/> | Do you have foreign assets, foreign income, pay foreign taxes, or file foreign returns? |
| 16. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive, sell, exchange, or otherwise acquire a financial interest in any virtual currency? |
| 17. | <input type="checkbox"/> | <input type="checkbox"/> | Did you convert any retirement funds into a Roth IRA? |
| 18. | <input type="checkbox"/> | <input type="checkbox"/> | Do you participate in a LLC, Partnership, or Corporation and is for K-1 included? |
| 19. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive and report tip income? |
| 20. | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive overtime pay? |
| 21. | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay interest on a new vehicle purchased in 2025? |

PLEASE PROVIDE YOUR PREFERRED CONTACT INFORMATION:

Best Contact#: _____ Email: _____

TAXPAYER INFORMATION IF NOT ALREADY ON FILE

Name: _____ SS # _____ Birth Date: _____

Spouse _____ SS # _____ Birth Date: _____

Address: _____

County of Residence: _____

School District of Residence: _____

Direct Deposit of Refunds Yes *(Please attach a deposit ticket marked for savings or checking.)*

DEPENDENTS

IF NOT ALREADY ON FILE

Name (First, Initial): _____ Social Security Number: _____ Relationship: _____ Date of Birth: _____

INCOME

PLEASE PROVIDE ALL APPLICABLE FORMS

Wages & Salaries: (W-2 Forms)

Unemployment: (Form 1099-G)

Interest & Dividends: (1099-INT & 1099-DIV Forms, including Tax-Exempt & Municipal Interest)

IRA's, Pensions, Annuities: (Form 1099-R)

Social Security Income: (Form SSA-1099 for Taxpayer & Spouse)

Gambling or Lottery Winnings: (All Forms W-2G)

Alimony Received _____ Date of Divorce Decree _____

Other Income: _____

CHILD CARE

IF MORE THAN ONE PROVIDER, PLEASE LIST ON SEPARATE SHEET.

Name of Provider: _____

ID# _____

Address: _____

Amount Paid: _____

Childcare Flex-Spending or Assistance: _____

ESTIMATED INCOME TAX DATA

	AMOUNT	DATE
1st Quarter Payments		
2nd Quarter Payments		
3rd Quarter Payments		
4th Quarter Payments		

	AMOUNT	DATE

We will again prepare Estimated Income Tax Payments for 2026 based on your 2025 tax. If you expect a significant change in your income for 2026, please discuss this with us.

DEDUCTIONS

ADJUSTMENTS & CREDITS

IRA Deduction: Taxpayer: _____ Spouse: _____
 Payment to Keogh Plan, SEP or SIMPLE: _____ Alimony paid: _____
 Health Savings Account (HSA) Contributions: _____ Date of Divorce Decree: _____
 Student Loan Interest (Please provide Form 1098-E) _____ Educator Expenses: _____

MEDICAL & DENTAL

DO NOT include amounts paid for or reimbursed by Health Insurance or premiums paid with pre-tax income.

Medical Insurance: _____
 Medicare Premium: _____
 Long Term Care Insurance: _____
 Doctor, Dentist, Nurse: _____
 Hospitals, Lab Fees: _____
 Prescription Drugs: _____
 Eye Glasses, Hearing Aids: _____
 Braces, Dentures: _____
 Equipment (Prescribed): _____
 Medical Travel (miles): _____
 Medical Lodging: _____
 Nursing or Long Term Care : _____
 HSA Expenses: _____
 Other: _____

TAXES

Real Estate (Home): _____
 Real Estate (Non-Home): _____
 Car License (IA Only): _____
 Sales Tax on Major Purchases: _____

CONTRIBUTIONS

Receipt/Documentation is required for all gifts of \$250 or more
 Church: _____
 United Way: _____
 Red Cross, MDA, Cancer: _____
 Misc. Door-to-Door: _____
 Non-Cash (clothing, food, misc.): _____
 Other Miscellaneous: _____
 Expenses for Charitable Work: _____
 Volunteer Mileage (miles): _____

INTEREST PAID

Home Mortgage Paid to Financial Institutions
(Please bring 1098 Forms): _____
 Home Mortgage Paid to Individuals: _____
(List Name, Address, SS #): _____

 Vehicle Interest Paid: _____
(For NEW vehicle in 2025)
 Home Equity Loans: _____
 Vacation/Second Home, Camper,
 Houseboat Mortgage: _____

TUITION (GRADES K-12)

IOWA RESIDENTS
 Tuition, Fees, Textbooks, Materials Required for
 Extra Curricular Activities: _____

ILLINOIS RESIDENTS
(Please provide Education Credit Form)
 Tuition, Fees, Textbooks: _____

WISCONSIN RESIDENTS
 Private School Tuition: _____
POST-SECONDARY EDUCATION
(Form 1098-T is required) _____

ENERGY

RESIDENTIAL IMPROVEMENTS (EXPIRED 12/31/25)
 Solar: _____
 Wind/Fuel Cell: _____
 Geothermal: _____
 Windows, Exterior Doors: _____
 Furnace/Air Conditioner: _____
 Insulation/Roofing: _____

MISC. DEDUCTIONS

Estate Taxes Paid on Estate Income: _____
 Gambling/Lottery Losses: _____
(Limited to Gambling/ Lottery Winnings)
 Other: _____

INCOME TAX PREPARATION ENGAGEMENT

Thank you for choosing Wagner Accounting & Tax Service, Inc. to assist you with your tax affairs. This section confirms the terms of our engagement with you and the nature and extent of services we will provide. We will prepare your federal and state income tax returns using information you provide to us. We may ask for clarification of some items, but we will not audit or otherwise verify the data you submit. We will perform accounting services only as needed to prepare your income tax returns. Our work will not include procedures to discover defalcations or other irregularities. Accordingly, our engagement should not be relied on to disclose errors, fraud or other illegal acts. The scope of work in connection with the preparation of your federal and state income tax returns is intended to be in compliance with the requirements issued by the various taxing authorities. Because tax laws are not always clear, honest differences of opinions may arise between our interpretation of laws and that of the taxing authorities. We will assist you in resolving these differences in your favor whenever possible. You and/or your duly appointed representative agree not to hold Wagner Accounting & Tax Service, Inc. liable for interpretations made with regard to any of the information supplied by you and used in the preparation of your tax returns.

Unless compelled to do so by law, Wagner Accounting & Tax Service, Inc. does not disclose any irregularities or provide statements with regard to the validity of the information supplied by you to any taxing authority. It is your responsibility to provide information required for preparation of complete and accurate returns. Please review any completed tax returns carefully. As income tax return preparers, we have a responsibility both to the various taxing authorities with whom we file tax returns as well as to our clients. Any client will remain liable for the contents of tax returns prepared by Wagner Accounting & Tax Service, Inc. with data provided by said client. We will return your original records to you at the end of this engagement. You should keep all documents, cancelled checks and other data that support your reported income and deductions. This information may be necessary to verify accuracy of the returns to a taxing authority. All tax returns are subject to review and acceptance by the various taxing authorities. You may appeal any adjustments proposed by a taxing authority. In the event of an examination or other taxing authority contact, Wagner Accounting & Tax Service, Inc. can respond or represent your position to the taxing authority; however, there may be a fee for this service.

All tax return preparation fees must be paid before the tax return can be electronically processed. Once payment is received and the proper forms are signed to electronically file the return, we will file the tax return.

Please acknowledge this statement correctly summarizes your understanding of the arrangements for this work by signing below and return it to us, along with your Organizer. If we do not receive this statement from you in fully executed form, but receive from you a completed copy of your Organizer and/or supporting documentation, such receipt will be deemed to evidence your acceptance of all the terms set forth above.

WAGNER ACCOUNTING & TAX SERVICE, INC.

Accepted by:

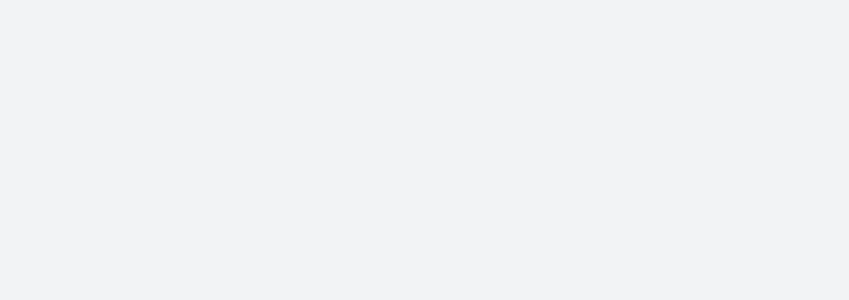
TAXPAYER

SPOUSE

DATE

Privacy Notice

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as instructed to do so by such clients. We restrict access to nonpublic personal information to those professionals necessary to provide our services, and we maintain physical, electronic, and procedural safeguards to guard your nonpublic personal information.



WWW.WAGNERACCT.COM

2025 INCOME TAX INFORMATION ORGANIZER



THINGS TO BRING (IF APPLICABLE)

- Your 2024 Tax Return (If not prepared by our office)
- W-2 Forms for Wages
- Proof of Residency for Dependents
- 1099's for Retirement, Interest, Dividend and Other Income
- W-2G's for Gambling Income
- K-1's for Partnerships, Corporations or Estates
- Social Security Benefits Statement
- 1099-K for Business Credit Cards Received
- 1098's Showing Mortgage Interest Paid
- 1098-T's for College Tuition Paid
- Brokerage Statements for Stock Sales
- Closing Statements for Real Estate Sales or Purchases
- 1095-A Health Insurance Marketplace Statement

We would like to thank you, our valued customers, for your support over the past 52 years. We look forward to serving your needs in the future. In addition to our broad range of Accounting and Income Tax Services, we also offer the following:

- PAYROLL SERVICES**
- ESTATE, GIFT & RETIREMENT PLANNING**
- QUICKBOOKS CONSULTATION**
- ANNUITIES**
- IRS REPRESENTATION**