WAGNER ACCOUNTING
& TAX SERVICE, INC.

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Valued Tax Preparation Clients,

Happy New Year! 2023 marked Wagner Accounting & Tax Service's 50th anniversary in business. We have appreciated the opportunity to serve our clients these many years and look forward to working with you in 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 you need these worksheets and they 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**. You may also upload documents to our secure online portal. Digital delivery and digital signature options are available.

As of this writing, we have no last-minute tax legislation to make changes to your 2023 tax returns. Provisions from prior legislation taking effect for 2023 include a revamp of Clean Energy tax credits, including energy efficient home improvements, and electric vehicle credits. Additionally, with the increase in interest rates, many taxpayers will receive 1099-INT statements to report such income. Cryptocurrency sales & trades and sports wagering winnings remain under strict scrutiny from the IRS. The IRS is also monitoring online sales through platforms such as PayPal, Square, eBay, and Etsy. Please be sure to mention if you participate in any of these transactions.

Iowa taxpayers will see reductions in tax with changes in effect for 2023. Iowa tax rates have begun the first step of a multi-year rate decrease. Retirement income including pension, IRA, and 401k withdrawals will no longer be taxed by Iowa for those taxpayers over age 55. Other legislative provisions apply to businesses and certain individuals, please contact us with questions.

Through the tax code, Congress 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.

We electronically file all eligible returns. Returns must be reviewed, signed, and paid for prior to transmission. We do accept payment by credit card. To provide the most affordable service to all our clients, we charge a 3% convenience fee for debit and credit card transactions.

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 2023 returns starting the last week of January. Thus, refunds will not be issued until at least mid-February.

To ensure quality and accuracy of processing, any tax return received after April 8, 2024, may be placed on extension. Tax returns provided after this date will be 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. Information concerning these services is available upon request. 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 50 years!

David A. Wagner
DAVID A. WAGNER

Thomas A. Wagner
THOMAS A. WAGNER

INTERVIEW QUESTIONS

If any of the following items pertain to you or your spouse for 2023, please check the appropriate box and provide additional information as necessary.

	YES	NO	
1.	☐	☐	Have you been assigned an Identity Protection PIN (IPPIN)?
2.	☐	☐	Did your address or marital status change during the year?
3.	☐	☐	Were there any births, adoptions, marriages, divorces, or deaths in your tax household?
4.	☐	☐	Do you provide a home for or help support anyone not listed on last year's return?
5.	☐	☐	Did you purchase health coverage from the Health Insurance Marketplace?
6.	☐	☐	Do you have a Health Savings Account (HSA)?
7.	☐	☐	Did you receive unreported tip income of $20 or more in any month?
8.	☐	☐	Did you receive any Unemployment compensation income?
9.	☐	☐	Do you have any reportable gambling income?
10.	☐	☐	Did you receive any disability income?
11.	☐	☐	Did you have any debts cancelled, debts forgiven, or bankruptcy proceedings?
12.	☐	☐	Did you withdraw, transfer, or rollover any amount from a retirement plan?
13.	☐	☐	Did you receive an inheritance?
14.	☐	☐	Did you receive interest from or pay interest on a Land Contract (Seller Financing)?
15.	☐	☐	Did you pay or receive alimony?
16.	☐	☐	Did you pay interest on a Student Loan during the year?
17.	☐	☐	Do you have foreign assets, foreign income, pay foreign taxes, or file foreign returns?
18.	☐	☐	Did you receive, sell, exchange, or otherwise acquire a financial interest in any virtual currency?
19.	☐	☐	Did you convert any retirement funds into a Roth IRA?

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

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

We will again prepare Estimated Income Tax Payments for 2024 based on your 2023 tax.
If you expect a significant change in your income for 2024, 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 #): ______
______
Points: ______
Investment Interest: ______
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 (LESS REBATES)

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.

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PROUDLY CELEBRATING
50 YEARS
OF SERVICE IN 2023

WWW.WAGNERACCT.COM

2023 INCOME TAX INFORMATION ORGANIZER

"My accountant advised me to donate my three wishes to charity and take the write-off."

THINGS TO BRING (IF APPLICABLE)

- ☐ Your 2022 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 50 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