HAGEN CPA LLC

4525 Woodgate Dr
Janesville, WI 53546
hagencpa@hagen-cpa.com
Phone: (608)754-8525 | Fax: (608)754-2552

January 1, 2023

:

We hope you and your family had a safe and healthy 2022 and are hoping for a better 2023!

Tax time is upon us again. We thought it might be helpful to provide you with information to make your life a little easier and set some expectations for you, as well.

Our goal is to give you the guidance needed for understanding how tax law changes will personally affect you.

*The Standard Deduction has been increased slightly over last year.

*Single & Married Filing Separate	$12,950
*Head of Household	$19,100
*Married Filing Joint	$25,900

2023 Limit Increases

*401K contributions limits have been increased to $22,500 with an additional $7,500 for taxpayers over age 50 making catch-up contributions.

*IRA contribution limits remain at $6,500 with a $1,000 catch-up amount for taxpayers over age 50.

*HSA contribution limits have increase to $3,850 self-coverage only and $7,750 for family coverage, with a $1,000 catch-up amount for taxpayers over age 55

Individual Tax Deadlines:

1. March 30th is the deadline to have your tax documents submitted to us ***if you are not scheduling a live appointment***. This will ensure we have enough time to complete your tax return. We will automatically file an extension if we receive your tax documents after March 31st.
2. April 18th is the due date with the IRS. ***Please contact our office to request an extension if you do not plan to file by the due date.***
3. **The deadline for non-employee 1099's to be filed is January 31st**

If you own a Corporation, Partnership and Limited Liability Company, we will need your company's tax documents two weeks prior to your individual income tax appointment to allow us to complete your individual return during that appointment.

S-Corporations and Partnerships Tax Deadlines

1. February 28th is the deadline to have your financial statements submitted to us.
2. March 15th is the due date with the IRS.
3. **The deadline for non-employee 1099's to be filed is January 31st.**
4. If we are still waiting on your tax information on March 15th, we will automatically file an extension.

When you submit your tax documents, be sure to include these items:

1. ***Copy of your current Drivers License or State ID***. Without this your tax refund will be delayed.

2. Tax documents, including W-2 and 1099 statements.
3. Completed checklist included with this letter.
4. Mortgage interest, real estate taxes and charitable contributions.
5. Sale of stock (date the stock was initially purchased and purchase price).
6. Closing statements from purchase and sale of home (including closing statement from the initial purchase).
7. Proof of residency for children under 17 that qualify for Child Tax Credit for custodial parents, or a Form 8332 if you are the non-custodial parent.
8. Detailed mileage log for business vehicles.

How to send us your tax information:

1. Mail to: Hagen CPA, 4525 Woodgate Drive, Janesville, WI 53546
2. Upload to our new portal website https://hagen-cpa.com/login/ (The Same Portal your received this organizer)
3. Call our office at (608) 754-8525 to schedule an appointment

Timeline once we receive your tax documents:

1. It could take up to 14 days ***from the time we receive all of your documents*** to complete the tax returns. We will call you if we have any additional questions or if we need additional information.
2. When your tax return is complete and you're getting a refund, we'll want to know if you'd like your refund direct deposited; if so include a "voided" check with your package.
3. Form 8879 will need to be signed to give us consent to efile your return along with your invoice. Once we have the Form 8879 and payment for our services we can efile your return.
4. If your tax return is mailed, your refund could take 6-8 weeks. If your tax return is efiled, you can usually expect your refund in 3-4 weeks. If it's direct deposited, it's typically 10-14 days. You can log onto www.hagen-cpa.com at any time to find out the status of your refund.

Please arrive 10 minutes early for your appointment in order to fill out our checklists and allow time for our administrator to scan your tax documents.

If you are receiving a federal tax refund, you can elect to utilize up to $5,000 of your refund to purchase an I-Bond. The current interest rate on the bonds is 6.89% and adjusts every six months (based on the inflation rate). If you would like more information, please talk to your tax preparer. The following link will provide more information regarding the I-Bonds: https://www.treasurydirect.gov/savings-bonds/i-bonds/

We look forward to working with you this year! If you have any questions or if you'd like an appointment, please call us at (608) 754-8525 or email us at hagenadmin@hagen-cpa.com

Sincerely,

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2022 Checklist

__Yes __ No Did you defer tax liability due to a Covid-19 related distribution from any retirement account in a previous year/

__Yes __No 1. If you are due a refund, would you like it direct deposited into your bank account?
Bank Name ______________________________ Routing Number __ __ __ __ __ __ __ __ _
Account Number ___________________________ Is it a savings account? ___ Yes ___ No

__Yes __No 2. If you have a balance due, would you like it electronically withdrawn from your bank account?

__Yes __No 3. Were you legally married as of December 31, 2022?

__Yes __No 4. Are you considered unmarried and provide more than 50% of support for a child or dependent who lived with you over half the year? If so, please list name of child or dependent _______________

__Yes __No 5. Are there any changes to the children you may claim as dependents for 2022?
Please provide proof of residency or Form 8332

__Yes __No 6. Did you purchase your health insurance coverage from the ACA Marketplace?
Please attach Form 1095-A

__Yes __No 7. Did you move during 2022?

__Yes __No 8. Did you earn income in a state other than the state you live in?

__Yes __No 9. Did you receive any notices from the IRS or the state taxing agency? If yes, please attach.

__Yes __No 10. Did you receive any type of prize, award, or gambling winnings?

__Yes __No 11. Did you receive jury duty or alimony pay?

__Yes __No 12. Did you receive, sell, send, exchange, or acquire any financial interest in any digital assets?

__Yes __No 13. Did you make any gifts to any one person in 2022 in excess of $16,000?

__Yes __No 14. Did you pay wages to any household employees (such as a nanny)?

__Yes __No 15. Did you have any debts forgiven or cancelled in 2022?

__Yes __No 16. Did you pay any college tuition during 2022? How much was paid $______________________
Please attach from 1098-T

__Yes __No 17. Did you pay any private school tuition cost for Grades K -12? (Provide school documentation)

__Yes __No 18. Did you purchase, sell, or refinance your house? If yes, please provide the closing information.

__Yes __No 19. Do you have any home equity loans where **any** proceeds were *not* used to improve your residence?

__Yes __No 20. Did you have any foreign assets during the year?

__Yes __No 21. Did you make any purchases in 2022 from out-of-state companies that did not charge sales tax?
If yes, please provide the amount of purchases subject to your state's Use Tax: $____________

__Yes __No 22. Are you expecting any significant changes to 2023's income, deductions, or credits?

__Yes __No 23. Do you have an identity protection PIN used to file your return due to identity theft?
please provide a coy of the letter with your PIN number on it.

_Yes __No 23. Do you have any tax or tax planning questions that you would like to discuss with us?

Please Explain:
____
____

Business and Rental Questions (skip this section if it not applicable)

__Yes __No 1. Did you start a new business or purchase any rental property during 2020?

__Yes __No 2. Did you purchase (or begin using) any assets for your business?

__Yes __No 3. Did you sell (or stop using) any assets for your business?

__Yes __No 4. Did you make any business payments that require you to issue 1099s? *(Not needed for rentals)*

__Yes __No 5. If yes, have you filed all 1099s?

__Yes __No 6. Do you have all documentation to support all business expenses (Schedule C)

__Yes __No 7. Do you have all documentation to support all rental expenses (Schedule E - If applicable)

__Yes __No 8. Did you spend 250 or more hours of rental service activity? If so, please attach log.

__Yes __No 9. Do you have mileage log for business mileage? If so, please attach log.

Please provide a copy of your current Driver's License or State ID with your tax documents to avoid any delay in receiving your tax refund.

Taxpayer:	**State**	**License #**	**Issue Date**	**Expiration Date**
Spouse:	**State**	**License #**	**Issue Date**	**Expiration Date**

Taxpayer Signature ___________________________ Spouse Signature__________________________

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February 04, 2023

Subject: Preparation of Your 2022 Tax Returns

:

Thank you for choosing HAGEN CPA LLC to assist you with your 2022 taxes. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your 2022 federal and state income tax returns. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. An Organizer is enclosed to help you collect the data required for your return. The Organizer will help you avoid overlooking important information. By using it, you will contribute to the efficient preparation of your returns and help minimize the cost of our services.

We will perform accounting services only as needed to prepare your tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will inform you of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if you have concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on your behalf, the alternative you select.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return your original records to you at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities. Review all tax-return documents carefully before signing them. Our engagement to prepare your 2022 tax returns will conclude with the delivery of the completed returns to you, or with e-filed returns, with your signature and our subsequent submittal of your tax return.

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. If you have any questions, contact our office at (608)754-8525.

Sincerely,

David A Hagen CPA
HAGEN CPA LLC

(Both spouses must sign for preparation of joint returns.)

Accepted By:

____
Taxpayer

____
Spouse

____
Date

Checklist

Name: SSN:

Checklist

This check list is provided to help you gather necessary information for us to prepare your 2022 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2021 tax year.

State and city refunds and other government payments (Form 1099-G)

[ ] Unemployment compensation

Credit card, debit card, and third party network transactions (Form 1099-K)

[ ] Reportable payment transactions

Other Income (provide supporting documentation for income received for the following items)

[ ] Sale of assets or property
[ ] Cancellation of debt
[ ] Other income ____

Payments (provide supporting documentation for payments made for the following items)

[ ] Educator classroom expenses
[ ] Employee business expenses
[ ] Contributions to a Health Savings Account
[ ] Expenses related to work relocation with the military
[ ] Alimony
[ ] Student loan interest
[ ] Refunded student loan interest payments
[ ] Student loan forgiveness
[ ] Tuition and fees for higher education
[ ] Expenses related to child or dependent care
[ ] Contributions to a Retirement Savings Account
[ ] Medical and dental expenses
[ ] Real estate taxes
[ ] Other state and local taxes
[ ] Mortgage interest
[ ] Investment interest
[ ] Cash contributions
[ ] Noncash contributions
[ ] Unreimbursed employee expenses
[ ] Investment expenses
[ ] Gambling losses
[ ] Other payments ____

Questionnaire

Name: SSN:

Questionnaire

Personal Information

Yes No

[ ] [ ] Did your marital status change during the year?
If "Yes," explain ______________________________

[ ] [ ] If your filing status is married, but you are filing separately from your spouse, did you and your spouse live apart for the last six months of 2022?

[ ] [ ] Can you or your spouse be claimed as a dependent by someone else?

[ ] [ ] Did your address change during the year?

[ ] [ ] Were you, your spouse, or any dependents a victim of identity theft?
If "Yes," explain ______________________________

[ ] [ ] Were you, your spouse, or any dependents issued an Identity Protection PIN (IP PIN)?
If "Yes," provide Notice CP01A from the IRS.

Provide proof of identity to be eligible to e-file your tax return (driver's license or state-issued photo ID)

Dependent Information

Yes No

[ ] [ ] Did you have any changes in dependents during the year?
If "Yes," explain ______________________________

[ ] [ ] Can another person qualify to claim any of your dependents?

[ ] [ ] Did you have any childcare expenses during the year?

[ ] [ ] Did you have any adoption expenses during the year?

[ ] [ ] Did you have any children under age 19 or a full-time student under age 24 with more than $2,300 of unearned income?

Provide documentation for proof of dependent credits (school records, medical records, daycare records, etc.)

Health Care Information

Yes No

[ ] [ ] Did any member of your household have healthcare coverage through the Marketplace (Obamacare)?
If "Yes," provide copies of Form 1095-A.

[ ] [ ] Did you receive any distributions from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA during the year?

Income, Purchases, Sales, and Debt Information

Yes No

[ ] [ ] Did you receive any tips not reported to your employer?

[ ] [ ] Did you receive any disability income during the year?

[ ] [ ] Did you cash in any U.S. savings bonds during the year?

[ ] [ ] Did you start a new business or purchase any rental property during the year?

[ ] [ ] Did you sell an existing business, rental property, or other property during the year?

[ ] [ ] Did you purchase any business assets or convert any assets to business use?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.

[ ] [ ] Did you purchase any gasoline, diesel, or special fuels for off-road business use?

[ ] [ ] Did you buy or sell any stocks, bonds, or other investments during the year?

[ ] [ ] Did you sell a principal residence during the year?
If "Yes," provide closing documentation for the purchase and sale of the home.

[ ] [ ] Did you have a principal residence or a piece of real property foreclosed on during the year?

[ ] [ ] Did you abandon a principal residence or a piece of real property during the year?

[ ] [ ] Did you refinance your principal home or second home or take out a home equity loan during the year?
If "Yes," provide all escrow, closing, and other pertinent documentation and information.

[ ] [ ] Did you receive any principal or interest during this year from property sold in prior years?

[ ] [ ] Did you rent out your home or use it for business?

[ ] [ ] Did you sell, exchange, or purchase any real estate during the year?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you acquire a new or additional interest in a partnership or S corporation?
[ ] [ ] Did you have any debts canceled or forgiven this year?
[ ] [ ] Does anyone owe you money that has become uncollectible?
[ ] [ ] Did you purchase a new hybrid, alternative motor, or electric motor energy-efficient vehicle during the year?
If "Yes," provide the year, make, model, VIN, and date the vehicle was placed in service.
[ ] [ ] Did you receive income or incur expenses associated with a fantasy sport league?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with car sharing (e.g., Lyft or Uber)?
If "Yes," attach Form 1099-MISC, Form 1099-NEC, or Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with freelancing (e.g., Upwork or TaskRabbit)?
If "Yes," attach Form 1099-K or Form W-2.
[ ] [ ] Did you receive income or incur expenses associated with fashion sharing (e.g., Poshmark or thredUP)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses associated with crowdfunding (e.g., Kickstarter or Indiegogo)?
If "Yes," attach Form 1099-K.
[ ] [ ] Did you receive income or incur expenses associated with a short-term rental (e.g., Airbnb or HomeAway)?
If "Yes," provide documentation.
[ ] [ ] Did you receive income or incur expenses as an independent contractor (e.g., Shipt, Instacart, DoorDash)?
If "Yes," provide documentation.
[ ] [ ] Did you receive any other income you have not provided information for with this organizer?
If "Yes," explain ____

Itemized Deduction Information

Yes No

[ ] [ ] Did you pay out-of-pocket medical or dental expenses (premiums, prescriptions, mileage, etc.) during the year?
[ ] [ ] Did you pay any long-term care premiums for yourself, your spouse, or a dependent during the year?
[ ] [ ] Did you receive any state or local income tax refunds from prior years?
[ ] [ ] Did you make any major purchases (vehicle, boat, etc.) during the year?
[ ] [ ] Did you pay any real estate property taxes or personal taxes during the year?
[ ] [ ] Did you pay mortgage interest during the year?
[ ] [ ] Did you make cash donations to charity during the year?
[ ] [ ] Did you make noncash donations to charity (clothes, furniture, etc.) during the year?
[ ] [ ] Did you donate a boat or vehicle during the year?
If "Yes," attach Form 1098-C.
[ ] [ ] Did you have gambling winnings or losses during the year?
[ ] [ ] Did you have any job-related expenses that were not reimbursed by your employer (uniforms, safety equipment, etc.)?
[ ] [ ] Did you use your vehicle on the job other than for commuting to work?
[ ] [ ] Did you work out of town at any time during the year?

Retirement Information

Yes No

[ ] [ ] Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you make any withdrawals or receive distributions from a pension or profit sharing plan, IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you execute any rollovers from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan during the year?
[ ] [ ] Did you receive any Social Security benefits during the year?

Education Information

Yes No

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you pay tuition expenses that were required for attending college, university, or vocational school for yourself, your spouse, or a dependent during the year (even if classes were attended in another year)?
[ ] [ ] Did anyone in your household attend a post-secondary school during the year?
[ ] [ ] Did you make a contribution to or receive a distribution from an Education Savings Account or Qualified Tuition Program during the year?
[ ] [ ] Did you pay student loan interest for yourself, your spouse, or your dependents during the year?
If "Yes," provide the amount of interest that was refunded.
[ ] [ ] Did you receive forgiveness on a qualifying federal student loan?

Foreign Tax Information

Yes No
[ ] [ ] Did you have a financial interest in or signature authority over a financial account or asset located in a foreign country?
[ ] [ ] Did you receive a distribution from, or were you a grantor of, or transferor to, a foreign trust?
[ ] [ ] Did the aggregate value of your foreign accounts exceed $10,000 at any time during the year?
[ ] [ ] Did you have any income from, or pay taxes to, a foreign country?
[ ] [ ] Did you receive a Schedule K-3 from a partnership or S corporation?
[ ] [ ] Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No
[ ] [ ] If you have an overpayment of 2022 taxes, do you want the refund applied to your 2023 estimated taxes?
[ ] [ ] Did you make any estimated payments toward your 2022 taxes?
[ ] [ ] Did you apply an overpayment of your 2021 taxes to your 2022 estimated taxes?
[ ] [ ] Do you want to have any refund or balance due directly deposited or withdrawn?
If "Yes," provide a canceled checking or savings slip.
[ ] [ ] Do you anticipate your income or withholdings to be different for 2023?

Miscellaneous Information

Yes No
[ ] [ ] Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset?
[ ] [ ] Did you incur a gain or loss due to damaged or stolen property, while living in a federally declared disaster area?
If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.
[ ] [ ] Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
[ ] [ ] Did you make gifts to any one person in excess of $16,000 during the year?
Yes No
[ ] [ ] If "Yes," are you splitting the gift with your spouse?
[ ] [ ] Did you incur moving expenses with the military during the year?
[ ] [ ] Did you make any energy-efficient improvements to your main home during the year?
[ ] [ ] Are you a business owner who paid health insurance premiums for your employees during the year?
[ ] [ ] Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?
[ ] [ ] Did you make any purchases subject to Use Tax during the year?
If "Yes," provide details.
[ ] [ ] Did you receive any notices from the IRS or state taxing authority?
If "Yes," explain ____
[ ] [ ] May the IRS discuss your tax return with your preparer?
[ ] [ ] Would you like a copy of your tax return sent to you electronically instead of receiving a printed copy?

Healthcare Coverage Questionnaire

Name: SSN:

Healthcare Information

Member of household for healthcare purposes	Covered the entire year	Covered less than 12 months	No healthcare coverage at all

YES NO

☐ ☐ Did anyone other than you or your spouse pay for healthcare coverage for anyone listed above?

☐ ☐ Did you pay for healthcare coverage for anyone not listed above?

If you had coverage for any part of the year:

Where was the policy obtained?

☐ Employer ☐ Medicare ☐ Medicaid ☐ Marketplace (Exchange) ☐ Other

If you didn't have coverage part or all of the year:

Answer YES if the following applies to any member of the household

☐ ☐ Was your previous insurance policy canceled in 2022?

☐ ☐ Was coverage offered by your employer or your spouse's employer?

☐ ☐ Are you a member of a federally recognized Indian tribe?

☐ ☐ Are you eligible for services through an Indian healthcare provider?

☐ ☐ Are you a member of a healthcare sharing ministry?

☐ ☐ Did you live in the United States the entire year?

☐ ☐ Are you enrolled in TRICARE?

☐ ☐ Did you apply for CHIP coverage?

☐ ☐ Do any of the following apply to you? Do NOT indicate which one.

- Became homeless
- Evicted in the past six months, or facing eviction or foreclosure
- Received a shut-off notice from a utility company
- Recently experienced domestic violence
- Recently experienced the death of a close family member
- Recently experienced a fire, flood, or other natural or human-caused disaster that resulted in substantial damage to your property
- Filed for bankruptcy in the last six months
- Incurred unreimbursed medical expenses in the last 24 months that resulted in substantial debt
- Experienced unexpected increases in essential expenses due to caring for an ill, disabled, or aging family member

Income

Name: SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer name	2022 federal wages

Retirement

Provide all copies of Form 1099-R

TS	Payer name	2022 distribution

☐ Yes ☐ No Did you take a distribution from an IRA and give it to an organization eligible to receive tax-deductible contributions?

☐ Yes ☐ No Did you use any of the distributions for disaster relief?

Income

Name: SSN:

Dividend Income

Provide all copies of Form 1099-DIV and other statements that report dividend income.

TSJ	Account number Payer name	2022 ordinary dividends	2022 qualified dividends

Interest Income

Provide all copies of Form 1099-INT, Form 1099-OID, and other statements that report interest income.

TSJ	Account number Payer name	2022 interest

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address

Sale of Capital Assets

Name: SSN:

Sale of Capital Assets (not reported on Form 1099-B)

Provide all brokerage statements

TSJ	Description of property	Date purchased	Date sold	Sales price	Cost

Installment Sale Income

Description of property: __________

Date acquired __________ Date sold __________

	2022	Prior years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

Other Income and Adjustments

Name: SSN:

Other Income

	2022 Taxpayer	2022 Spouse
Social Security Benefits (attach Forms 1099-SSA)		
Railroad Retirement Benefits (attach Forms 1099-RRB)		
State income tax refund (attach Forms 1099-G)		
Alimony received Divorce or separation date ______ Amount		
Unemployment compensation (attach Forms 1099-G)		
Unemployment compensation repaid in 2022		
Gambling winnings (attach Forms W2-G)		
Alaska Permanent Fund		
Jury duty pay		
ABLE distributions		
Scholarships or grants not reported on Form W-2		
Other income: ______		
______		
______		

Adjustments

	2022 Taxpayer	2022 Spouse
Educator expenses (If you are an educator, enter the amount you paid for classroom supplies)		
Contributions made to a Health Savings Account (HSA)		
Payments made for Self-Employed Health Insurance for you, your spouse, or dependents		
Alimony paid Name ______ SSN ______ Divorce or separation date ______		
Name ______ SSN ______ Divorce or separation date ______		
Contributions made to a Self-Employed Pension plan (SEP), SIMPLE, or Solo 401K		
Contributions made to an Individual Retirement Account (IRA)		
Contributions made to a Roth IRA		
Interest paid on a student loan		
Other adjustments: ______		

Schedule C - Profit or Loss from Business

Name: SSN:

General Business Information

TS ______ Professional product or service ______ Employer ID number ______

Business name ______

Business address, city, state, ZIP ______

Accounting Method: ☐ Cash ☐ Accrual ☐ Other (specify) ______

☐ This business started or was acquired during 2022.

☐ This business was disposed of during 2022.

Select if this business is for:

☐ Professional gambler

☐ Exempt Notary income

☐ Newspaper delivery and you are under 18 years of age

☐ A clergy

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this business.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	You received a Paycheck Protection Program (PPP) loan for this business.
☐	☐	If 'Yes," was any portion of the loan forgiven?

Income

	2022		2022
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

	2022		2022
Advertising		Repairs & maintenance	
Car & truck expenses		Supplies	
Commissions & fees		Taxes & licenses	
Contract labor		Travel	
Depletion		Total meals	
Employee benefit programs		Utilities	
Insurance (other than health)		Wages	
Interest - mortgage		Family health coverage payments for taxpayer, spouse or dependents	
Interest - other		Other expenses (list)	
Legal & professional services			
Office expenses			
Pension & profit sharing plans			
Rent or lease (vehicles, machinery, & equipment)			
Rent (other business property)			

Cost of Goods Sold

	2022		2022
Inventory at beginning of year		Materials & supplies	
Purchases		Other costs	
Cost of personal use items		Inventory at end of year	
Cost of labor		☐ There was a change in inventory method.	

Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

TSJ ____

Property description ________________________________

Address, city, state, ZIP ________________________________

Select the property type

- ☐ Single family residence
- ☐ Multi-family residence
- ☐ Vacation / short-term rental
- ☐ Commercial
- ☐ Land
- ☐ Royalties
- ☐ Self-rental
- ☐ Other ____________

Number of days property was rented ________ Number of days property was used for personal use ________

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied ________

- ☐ This property was placed in service during 2022.
- ☐ This property was disposed of during 2022.
- ☐ This property is your main home or second home.
- ☐ This property was owned as a qualified joint venture.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?

Income

	2022		2022
Rent income	________	Royalties from oil, gas, mineral, copyright or patent	________

Expenses

	Rental unit expenses	Rental and homeowner expenses
Advertising	________	
Auto & travel	________	
Cleaning & maintenance	________	________
Commissions	________	
Insurance	________	________
Legal & professional fees	________	
Management fees	________	
Mortgage interest	________	________
Other interest	________	________
Repairs	________	________
Supplies	________	________
Taxes	________	________
Utilities	________	________
Depletion	________	
Other expenses		
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________
________	________	________

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Income or Loss from Partnerships, S Corporations, and Fiduciaries

Name: SSN:

Partnerships, S Corporations, Estates and Trusts

Provide all copies of Schedule K-1 and attachments

TS	Entity name	EIN

Schedule F - Profit or Loss from Farming

Name: SSN:

General Information

TS ____ Principal product ____ Employer ID number ____

Accounting method, if not cash: ☐ Accrual

☐ This farm was disposed of during 2022.

Yes	No	
☐	☐	Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this farm.
☐	☐	If "Yes," did you file Forms 1099 for the individuals?
☐	☐	You received a Paycheck Protection Program (PPP) loan for this business.
☐	☐	If "Yes," was any portion of the loan forgiven?

Income

	2022		2022
Sale of livestock / other items		Custom hire income	
Cost of items bought for resale		Beginning inventory for accrual	
Sale of products you raised		Ending inventory for accrual	
Total cooperative distributions (Provide 1099-PATR)		☐ You used unit-livestock-price or farm-price inventory method.	
Total agricultural payments		Other income	
Commodity Credit Corporation (CCC) loans:			
CCC loans reported			
CCC loans forfeited			
Crop insurance proceeds:			
Amount received in 2022			
☐ You elect to defer to 2023			
Amount deferred from 2021			

Expenses

	2022		2022
Car & truck expenses		Rent - other (land, animals, etc.)	
Chemicals		Repairs & maintenance	
Conservation expenses		Seeds & plants purchased	
Custom hire (machine work)		Storage & warehousing	
Employee benefit programs		Supplies purchased	
Feed purchased		Taxes	
Fertilizers & lime		Utilities	
Freight & trucking		Veterinary, breeding, & medicine	
Gasoline, fuel, & oil		Family health coverage payments for taxpayer, spouse or dependents	
Insurance (other than health)		Other expenses	
Interest - mortgage (paid to banks, etc.)			
Interest - other			
Non-W-2 labor hired			
W-2 wages paid			
Pension & profit-sharing plans			
Rent - vehicles, machinery, & equipment			

Form 4835 - Farm Rental Income and Expenses

Name: SSN:

General Information

TSJ _____ Employer ID Number_______________

Description ____

☐ This farm was disposed of during 2022

Income

	2022		2022
Income from production of livestock, produce, grains, & other crops		Crop insurance proceeds:	
Total cooperative distributions		Amount received in 2022	
Total agricultural payments		☐ You elect to defer to 2023	
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2021	
CCC loans reported		Other income	
CCC loans forfeited			

Expenses

	2022		2022
Car & truck expenses		Seeds & plants purchased	
Chemicals		Storage & warehousing	
Conservation expenses		Supplies purchased	
Custom hire (machine work)		Taxes	
Employee benefit programs		Utilities	
Feed purchased		Veterinary, breeding, & medicine	
Fertilizers & lime		Other expenses	
Freight & trucking			
Gasoline, fuel, & oil			
Insurance (other than health)			
Interest - mortgage (paid to banks, etc.)			
Interest - other			
Labor hired (less jobs credit)			
Pension & profit-sharing plans			
Rent - vehicles, machinery & equipment			
Rent - other (land, animals, etc.)			
Repairs & maintenance			

Expenses Related to Business

Name: SSN:

Auto Expense

Name of business vehicle is used for ______

Description of vehicle ______ Date vehicle was placed in service ______

Yes	No		Yes	No	
☐	☐	Was this vehicle available for use during off-duty hours?	☐	☐	Do you have evidence to support your deduction?
☐	☐	Was another vehicle is available for personal use?	☐	☐	If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2022

Business:	Before July 1, 2022	______	Commuting	______
	After June 30, 2022	______	Other	______

Expenses

Garage rent	______	Repairs	______
Gas	______	Tires	______
Insurance	______	Tolls	______
Licenses	______	Lease addback	______
Oil	______	Other expenses	
Parking fees	______	______	______
Rental fees	______	______	______
Interest	______	______	______
Property tax	______	______	______

Business Use of Home

Name of business home is used for ______

What is the total square footage of your home that was used regularly and exclusively for business? ______

What is the total square footage of your home? ______

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? ______

How many hours per day was the area used? ______

☐ The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest	______	______
Real estate taxes	______	______
Excess mortgage interest	______	______
Excess real estate taxes	______	______
Insurance	______	______
Rent	______	______
Repairs & maintenance	______	______
Utilities	______	______
Other expenses	______	______

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

Household Employment

Name: SSN:

TSJ______ Employer Identification Number ______________

Yes	No	
☐	☐	Did you pay any one household employee cash wages of $2,400 or more in 2022?
☐	☐	Did you withhold federal income tax during 2022 for any household employee?
☐	☐	Did you pay total cash wages of $1,000 or more in any calendar quarter of 2021 or 2022 to all household employees?
☐	☐	Did you pay unemployment contributions to only one state?
☐	☐	Did you pay all state unemployment contributions for 2022 by April 18, 2023?
☐	☐	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2022
Total cash wages subject to Social Security tax	______
Total cash wages subject to Medicare tax	______
Total cash wages subject to Additional Medicare tax withholding	______
Federal income tax withheld	______
Qualified sick leave wages	______
Qualified family leave wages	______
Qualified health plan expenses	______

TSJ______ Employer Identification Number ______________

Yes	No	
☐	☐	Did you pay any one household employee cash wages of $2,400 or more in 2022?
☐	☐	Did you withhold federal income tax during 2022 for any household employee?
☐	☐	Did you pay total cash wages of $1,000 or more in any calendar quarter of 2021 or 2022 to all household employees?
☐	☐	Did you pay unemployment contributions to only one state?
☐	☐	Did you pay all state unemployment contributions for 2022 by April 18, 2023?
☐	☐	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2022
Total cash wages subject to Social Security tax	______
Total cash wages subject to Medicare tax	______
Total cash wages subject to Additional Medicare tax withholding	______
Federal income tax withheld	______
Qualified sick leave wages	______
Qualified family leave wages	______
Qualifed health plan expenses	______

Schedule A - Itemized Deductions

Name: SSN:

Medical and Dental Expenses

Health insurance premiums (paid by you, not through work) . . . . ____

Amount that is for Medicare premiums . . . . ____

Long-term care premiums (you) . . . . ____

Long-term care premiums (your spouse) . . . . ____

Long-term care premiums (dependents) . . . . ____

Mileage driven for medical purposes

Before July 1, 2022 . . . . ____

After June 30, 2022 . . . . ____

Out of pocket medical & dental expenses

Doctor, dental, etc . . . . ____

Prescription medicines . . . . ____

Glasses & contacts . . . . ____

Hearing aids . . . . ____

Medical equipment & supplies . . . . ____

Hospital services . . . . ____

Laboratory services . . . . ____

Nursing services . . . . ____

Other ____ ____

Taxes Paid

State and local income taxes . . . . ____

General sales tax (vehicle, boat, home, etc.) . . . . ____

Real estate taxes . . . . ____

Personal property taxes . . . . ____

Auto registration taxes not deductible for state . . . . ____

Other taxes (list) ____ ____

____ ____

____ ____

Interest Paid

Home mortgage interest paid (attach Form 1098) . . . . . ____

☐ Some of your home mortgage loan was not used to buy, build, or improve your home.

Home mortgage interest paid to an individual . . . . ____

Paid to:

Name ____

Address ____

City, State, ZIP ____

SSN or EIN ____

Points not reported on Form 1098 . . . . ____

Investment interest . . . . ____

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	☐	☐	____
Boy or Girl Scouts	☐	☐	____
Goodwill	☐	☐	____
Red Cross	☐	☐	____
Salvation Army	☐	☐	____
United Way	☐	☐	____
Veterans	☐	☐	____
Hospital	☐	☐	____
University	☐	☐	____
Other ____	☐	☐	____

Miles driven for charitable purposes . . . . ____

Other Miscellaneous Deductions

Amortizable bond premiums . . . . ____

Federal estate tax . . . . ____

Gambling losses . . . . ____

Impairment-related work expenses . . . . ____

Claim repayments . . . . ____

Unrecovered pension investments . . . . ____

Loss from other activities from Schedule K-1 . . . . ____

Ordinary loss debt instrument . . . . ____

Excess deduction on termination . . . . ____

Job Expenses & Certain Miscellaneous Deductions

Necessary job expenses you paid that were not reimbursed by your employer

Safety equipment, tools, & supplies . . . . . . ____

Uniforms . . . . ____

Protective clothing (shoes, hardhats, glasses, etc.) ____

Dues to professional organizations . . . . ____

Books & subscriptions . . . . ____

Other ____ ____

Union dues . . . . ____

Tax preparation fees . . . . ____

Other nonpersonal expenses related to taxable income

Safe deposit box fees . . . . ____

Investment expenses not entered elsewhere . . ____

Other ____ ____

Home equity interest . . . . ____

Other Information

Name: SSN:

Mortgage Interest

Provide all copies of Form 1098

TSJ	Lender's name	Mortgage interest received	Mortgage insurance premiums	Real estate taxes paid

Employee Business Expenses

TS _____

Select if you are:

- ☐ A qualified performing artist
- ☐ A fee-based state or local government official
- ☐ A disabled employee with impairment-related work expenses
- ☐ An Armed Forces reservist
- ☐ You are a member of the clergy

Select if you:

- ☐ Used your personal vehicle for your job during 2022

	NOT reimbursed by your employer	Reimbursed by your employer not included in box 1 of your W-2
Parking fees, tolls, local transportation		
Meals		
Overnight business travel expenses (Do not include meals & entertainment)		
Other business expenses		

Casualties and Thefts

TSJ _____ FEMA code _____	TSJ _____ FEMA code _____
Property description	Property description
Property location	Property location
Date property was acquired	Date property was acquired
Date property was damaged or stolen	Date property was damaged or stolen
Cost of property damaged or stolen	Cost of property damaged or stolen
Fair market value before incident	Fair market value before incident
Fair market value after incident	Fair market value after incident
Insurance reimbursement	Insurance reimbursement

Other Information

Name: SSN:

Health Savings Account

TS _____

The taxpayer's coverage is under a high-deductible health plan for:

☐ Taxpayer only ☐ Family

	2022
HSA contributions made for 2022	
Total distributions from all HSAs during 2022	
Distributions included above that were rolled over into another account	
Qualified medical expenses paid using HSA distributions	

Education Expenses

Provide all copies of Form 1098-T

Student name ____________ Student name ____________

Type of expense	Amount	Type of expense	Amount

Student name ____________ Student name ____________

Type of expense	Amount	Type of expense	Amount

Job-related Moving Expenses

TSJ _____

☐ Select this box and complete the fields below if you are a member of the Armed Forces on active duty, and moved due to a military order for a permanent change of station.

	2022
Number of miles from old home to old workplace	
Number of miles from old home to new workplace	
Expenses to transport and store household goods and personal effects	
Travel and lodging expenses while traveling to your new home	

2022 Tax Organizer
Personal Information

Personal Information

	Name	SSN	Has IP PIN	Date of birth
Taxpayer				
Spouse				

Name of person to whom all information should be addressed, if not the taxpayer

Street address, city, state, and ZIP

	Occupation	Daytime phone	Evening phone	Cell phone
Taxpayer				
Spouse				

Taxpayer email	
Spouse email	

Filing status at the end of 2022

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died in 2022, enter the date of death ____________

☐ Married filing separately - If married but filing separately, did you live apart from your spouse for the last six months of 2022? ____________

Yes	No	
☐	☐	Are you or your spouse blind?
☐	☐	Are you or your spouse disabled?
☐	☐	Are you or your spouse a full-time student?
☐	☐	Do you or your spouse want to designate $3 to go to the Presidential Election Campaign Fund?
☐	☐	At any time during 2022 did you:

(a) receive (as a reward, award, or payment for property or service) a digital asset

(b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)

Identification Information

Taxpayer's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Spouse's type of photo ID

☐ Driver's license ☐ State-issued photo ID

Photo ID number ____________

State photo ID was issued ____________

Date photo ID was issued ____________

Date photo ID expires ____________

Account Information for Deposits and Withdrawals

Name of bank	Bank routing number	Bank account number	Type of account		Use this account for	
			Checking	Savings	Deposits	Withdrawals

Appointment Information

Your 2022 appointment is scheduled for ____________

Dependent and Other Information

Name: SSN:

Dependent Information

First and last name SSN	Has IP PIN	Relationship	Months in home	Date of birth	Disabled	Full-time student	Childcare Expenses

List dependents required to file a return

Child and Other Dependent Care Expenses

Name of care provider	Address	SSN or EIN	Amount Paid

Estimates

	Federal		Resident State		Resident City	
	Date paid	Amount	Date paid	Amount	Date paid	Amount
Overpayment applied from 2021						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

HAGEN CPA LLC
4525 Woodgate Dr
Janesville, WI 53546

,

ENV 201

Income

Name: SSN:

Form 1099-MISC Income

Provide all copies of Form 1099-MISC

TS	Payer name	2022 amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

TS	Payer name	2022 amount