HAGEN CPA LLC

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

January 1, 2024

:

We hope you and your family had a safe and healthy 2023 and are hoping for a better 2024!

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 $13,850; *Head of Household $20,800 *Married Filing Joint $27,700

2024 Limit Increases
*401K 403B 457 Plans contribution limits $23,000 with a $7,500 catch-up amount for taxpayers over age 50.
*Simple contribution limits $16,000 with a $3,500 catch-up amount for taxpayers over age 50.
*IRA contribution limits increased to $7,000 with a $1,000 catch-up amount for taxpayers over age 50.
*HSA contribution limits have increased to $4,150 self-coverage only and $8,300 for family coverage, with a $1,000 catch-up amount for taxpayers over age 55

New Business Reporting under the Corporate Transparency Act is required for 2024
New Businesses (LLC's & Corporations) that are formed or registered to do business must report the name of the company and beneficial ownership information to FinCen within 90 Day of formation or registration.
Existing Businesses (LLC's & Corporations) that were formed and registered to do business prior to 2024 must report the name of the company and beneficial ownership information by the end of 2024.

New Energy Credits for 2023:
Qualifying Energy Efficient Home Improvement Credit. Exterior doors (30% of cost up to $250 per door, up to a total of $500); Exterior windows, skylights (30% of costs up to $600) and insulation materials & air sealing materials (30% of costs up to $1,200). Central air conditioners, water heaters, furnaces, and boilers (30% of costs, including labor, up to $600 for each item). Heat pumps, Biomass Stoves and boilers (30% of costs, including labor, up to $2,000).
Home Energy Audit for your main home may qualify for a tax credit of up to $150.
Solar Tax Credit. The solar panel tax credit for 2023 is 30% of the costs of new, qualified clean energy property for your home.
Qualified Plug-in EV or fuel cell electric vehicle (FCV) qualifies for a nonrefundable credit up to $7,500. Therefore the credit is limited to the amount of your federal tax which may be lower.
<u>We recommend you not sign the credit back to the dealership as you may be required to payback the credit in excess of your federal income tax.</u>

Individual Tax Deadlines:
1. We will provide you with an estimated completion date when your tax documents are submitted to us ***<u>if you are not scheduling a live appointment</u>***. We will automatically file an extension if we receive your tax documents with an estimated completion date after April 15th.
2. April 15th 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**

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.

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.

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 (Including 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.
9. Documents of energy credit purchases.
10. Estimated Tax Payments for 2023.

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

43 Drop Off at either office location in Janesville or Evansville.

Timeline once we receive your tax documents:

1. ***<u>At the time we receive all of your documents</u>*** we will provide you with an estimated completion date for your 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 e-file your return along with payment of your invoice. Once we have the Form 8879 and payment for our services we can e-file your return.
4. If your tax return is mailed, your refund could take 6-8 weeks. If your tax return is e-filed, 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.

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 5.27% 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

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2023 Checklist

Please make sure to answer these questions BEFORE your appointment and bring this (and any supporting documents) to your appointment. If you are unsure about any of these questions, please ask us!

__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, 2023?

__Yes __No 4. Are you considered unmarried and provided more than 50% of support for a child or dependent who lived with you over half the year?
If yes, please list name(s), SSN# and DOB of child(ren) or dependent(s) you are claiming for 2023:
____
____

__Yes __No 5. Are there any changes to who you may claim as dependents for 2023?
(If yes, please attach proof of residency or Form 8332)

__Yes __No 6. Did you purchase your health insurance coverage from the ACA Marketplace?
*(If yes, please attach **Form 1095-A)***

__Yes __No 7. Did you move, purchase, sell, or refinance during 2023?
(If yes, please attach Home Sale/Closing Information)

__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 2023 in excess of $17,000?

__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 2023?

__Yes __No 16. Did you pay any college tuition during 2023? (*If yes, please attach form 1098-T)*
How much was paid for any out-of-pocket expenses (*books, fees, etc*)? $______________

__Yes __No 17. Did you pay any private school tuition cost for Grades K -12?
(If yes, please attach documentation from the school)

__Yes __No 18. Did you pay any student loan inerest? *If yes, please attach 1098-E*

__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 2023 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 2024's income, deductions, or credits?

__Yes __No 23. Did you make any conribut ions/deductions to an HSA?
(If yes, please attach Form 1099-SA or Form 8889)

__Yes __No 24. Do you have an identity protection PIN used to file your return due to identity theft?
(If yes, please attach documentation (a copy of the letter with the PIN number on it))

__Yes __No 25. Did you make any federal or state estimated tax payments?
(If yes, please attach documentation)

__Yes __No 26. Did you make improvements to your home that may qualify for Energy Credits?
(If yes, please attach documentation)

__Yes __No 27. Did you make any contributions to a retirement plan? (*If yes, please attach documentation)*

__Yes __No 28. Did you pay any rent for housing? $_________ *Was heat included? ___Yes ___No*

__Yes __No 29. Did you make any contributions/deductions to any college savings plan?
(If yes, please attach documentation)

__Yes __ No 30. Did you pay for any health insurance premiums out-of-pocket? $_______________

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 2023?

__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 the documentation to support all business expenses? *(If yes, attach Schedule C)*

__Yes __No 7. Do you have all the documentation to support all rental expenses? *(If yes, attach Schedule E)*

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

__Yes __No 9. Do you have a log for business mileage? *(If yes, please attach log)*

__Yes __No 10. Are any of your Rentals, Businesses, and/or Farms registered as an LLC?
(If yes, please attach which ones)

Check Your Preferred Method for Signing Your Tax Return

___ Sign Electronically
___ Sign in the Janesville Office
___ Sign in the Evansville Office

Check Your Preferred Method for Tax Return Delivery

___ Mail
___ Portal Upload via SecureFilePro
___ Pick-Up at Janesville Office
___ Pick-Up at Evansville Office

If signing electronically, please provide your e-mail address(es)

Taxpayer E-Mail:____

Spouse E-Mail **:**____

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: DOB:___________ License #: ______________________________
State: ___________ Issue Date:______________________ Expiration Date:___________

Spouse: DOB:___________ License #: ______________________________
State: ___________ Issue Date:______________________ Expiration Date:___________

By signing below, I certify all information provided on and in connection with this form is true and correct to the best of my knowledge. If any information proided is incomplete, inaccurate, misleading, or false, I may be subject to tax filing delays, tax audits, or legal action.

Taxpayer Signature ___________________________ Spouse Signature__________________________

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January 02, 2024

Subject: Preparation of Your 2023 Tax Returns

:

Thank you for choosing HAGEN CPA LLC to assist you with your 2023 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 2023 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 2023 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 checklist is provided to help you gather necessary information for us to prepare your 2023 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2022 tax year.

General Information and Prior Year Documentation

[ ] Proof of identity for those claimed on the return (driver's license or state issued ID, Social Security card, birth certificates for children. etc.)
[ ] Income tax returns from the prior two years
 If there were losses from business activities in prior years, include prior five years of returns instead of two
[ ] Depreciation schedules from prior years for businesses, rentals, etc.

Current Year Income Documentation

[ ] Wage and tax statements (Form W-2)
[ ] Gambling income (Form W2-G)
[ ] IRA distributions, pensions, and annuities (Form 1099-R)
[ ] Dividend income (Form 1099-DIV)
[ ] Interest income (Form 1099-INT)
[ ] Miscellaneous income (Form 1099-MISC)
[ ] Nonemployee compensation (Form 1099-NEC)
[ ] Unemployment compensation and other government payments (Form 1099-G)
[ ] Credit card, debit card, and third-party network transactions (Form 1099-K)
[ ] Reportable payment transactions
[ ] Social Security benefits (Form SSA-1099)
[ ] Railroad retirement benefits (Form RRB-1099)
[ ] Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
 [ ] Basis information for any partnerships and S corporations
[ ] Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
[ ] Proceeds from real estate transactions (Form 1099-S)
[ ] Self-employed business income (Schedule C)
[ ] Farm income (Schedule F)
[ ] Farm rental income (Form 4835)
[ ] Income from rental real estates and royalties (Schedule E)

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

Checklist

Name: SSN:

Checklist

[ ] Mortgage interest
[ ] Investment interest
[ ] Cash contributions
[ ] Noncash contributions (provide organization name)
[ ] 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. ________________________________

[ ] [ ] Did your name change during the tax 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 2023?

[ ] [ ] 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 child or dependent care 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 $2,500 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 the 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?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] Did you rent out your home or use it for business?
[ ] [ ] Did you sell, exchange, or purchase any real estate during the year?
[ ] [ ] 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 or previously owned clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you.
[ ] [ ] Did you receive income or incur expenses associated with a fantasy sports 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, VRBO 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?

Questionnaire

Name: SSN:

Questionnaire

Education Information

Yes No

[ ] [ ] 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 have ownership in a foreign corporation at any time during the year?
[ ] [ ] Did you own property in a foreign country?

Refund, Withholding, and Estimated Tax Information

Yes No

[ ] [ ] If you have an overpayment of 2023 taxes, do you want the refund applied to your 2024 estimated taxes?
[ ] [ ] Did you make any estimated payments toward your 2023 taxes?
[ ] [ ] Did you apply an overpayment of your 2022 taxes to your 2023 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 2024?

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, amount of insurance reimbursements, and the declaration number assigned by FEMA.
[ ] [ ] Did you pay wages to any household employees (babysitter, nanny, housekeeper, etc.)?
[ ] [ ] Did you make gifts to any one person in excess of $17,000 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?
[ ] [ ] Did you receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the year?
Yes No
[ ] [ ] If "Yes," was Form 8300, Report of Cash Payment over $10,000 Received in Trade or Business, filed?
[ ] [ ] Do you own interest or shares in or did you dispose of a Qualified Opportunity Fund during the year?

Questionnaire

Name: SSN:

Questionnaire

[ ] [ ] 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?

Preparer Notes

Income

Name: SSN:

Wages & Salaries

Provide all copies of Form W-2

TS	Employer Name	2023 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS	Payer Name	2023 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	2023 Ordinary Dividends	2023 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	2023 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 (including items not reported on Form 1099-B)

Provide all brokerage statements

TSJ	Description of Property	Date Purchased	Date Sold	Sales Price	Cost

Installment Sale Income

TSJ ______ Description of property: ______

Date acquired ______ Date sold ______

	2023	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

	2023 Taxpayer	2023 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 2023		
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

	2023 Taxpayer	2023 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 2023.

☐ This business was disposed of during 2023.

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?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If 'Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
Gross receipts or sales		Other income	
Returns & allowances			

Expenses

	2023		2023
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

	2023		2023
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 ☐ Vacation / short-term rental ☐ Land ☐ Self-rental
- ☐ Multi-family residence ☐ Commercial ☐ Royalties ☐ 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 2023.
- ☐ This property was disposed of during 2023.
- ☐ 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

	2023		2023
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 Investments in Partnerships, S Corporations, and Fiduciaries

Name: SSN:

Schedule K-1 from 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 2023.

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?
☐	☐	Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
☐	☐	If "Yes," was any portion of the loan forgiven in 2023?

Income

	2023		2023
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 2023			
☐ You elect to defer to 2024			
Amount deferred from 2022			

Expenses

	2023		2023
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 2023

Income

	2023		2023
Income from production of livestock, produce, grains, & other crops		Crop insurance proceeds:	
Total cooperative distributions		Amount received in 2023	
Total agricultural payments		☐ You elect to defer to 2024	
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2022	
CCC loans reported		Other income	
CCC loans forfeited			

Expenses

	2023		2023
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 (list)	
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 available for personal use?	☐	☐	If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2023

Business . . . . ______ Other . . . . ______

Commuting . . . . ______

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 $2,600 or more in 2023?
☐	☐	Did you withhold federal income tax during 2023 for any household employee?
☐	☐	Did you pay total cash wages of $1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?
☐	☐	Did you pay unemployment contributions to only one state?
☐	☐	Did you pay all state unemployment contributions for 2023 by April 15, 2024?
☐	☐	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2023
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 $2,600 or more in 2023?
☐	☐	Did you withhold federal income tax during 2023 for any household employee?
☐	☐	Did you pay total cash wages of $1,000 or more in any calendar quarter of 2022 or 2023 to all household employees?
☐	☐	Did you pay unemployment contributions to only one state?
☐	☐	Did you pay all state unemployment contributions for 2023 by April 15, 2024?
☐	☐	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

	2023
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	

Schedule A - Itemized Deductions

Name: ______ SSN: ______

Medical and Dental Expenses

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

Amount above 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 ______

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 ______ ______
- 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 2023

	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 ____

Property description ____

Property location ____

Date property was acquired ____

Date property was damaged or stolen ____

Cost of property damaged or stolen ____

Fair market value before incident ____

Fair market value after incident ____

Insurance reimbursement ____

TSJ ____ FEMA code ____

Property description ____

Property location ____

Date property was acquired ____

Date property was damaged or stolen ____

Cost of property damaged or stolen ____

Fair market value before incident ____

Fair market value after incident ____

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

	2023
HSA contributions made for 2023	
Total distributions from all HSAs during 2023	
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.

	2023
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	

2023 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 2023

☐ Single ☐ Married ☐ Widowed - If widowed and your spouse died after December 31, 2021, 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 2023? ____________

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 2023 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 2023 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 2022						
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	2023 Amount

Form 1099-NEC Income

Provide all copies of Form 1099-NEC

TS	Payer Name	2023 Amount