WAGNER ACCOUNTING
& TAX SERVICE, INC.

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To Our Valued Tax Clients:

We wish you a Happy New Year 2019! We appreciate the opportunity to serve you in this, our 46th Tax Season. Please begin gathering your income tax return materials as soon as possible. Our Income Tax Information Organizer is formatted to enable us to prepare your tax return with all income and allowable deductions. Business, Rental or Farm income should be detailed on separate organizer worksheets. If you need these additional worksheets, please let us know. All organizer worksheets are available under the Forms tab on our website at **www.wagneracct.com.**

The sweeping tax legislation signed into law in December 2017 is now in full effect. Though tax rates have decreased, the promised "simplification" of the tax code actually makes everything more complex. The income tax return has a new look (the so-called postcard). While the first two pages use a condensed format, there are also six NEW schedules for reporting information which does not fit into the new format. Why this is an improvement is anyone's guess. It does, however, require more work to complete, which may increase our preparation fees. Personal income tax filers will see lower tax brackets, an increased standard deduction, and the elimination of personal exemptions. Also, new limits for deduction of state & local taxes, an increased child tax credit, and a new dependent credit. With the new tax tables, withholding dropped an average of $2,400. 21% of taxpayers will be under-withheld in 2018. Iowa filers may see the standard deduction on their federal returns, and itemized deductions on the state.

Business income tax filing changes include additional first-year depreciation, a flat corporate tax rate, and the new Section 199A pass-through business deduction. Section 199A is one of the most complicated additions to the Internal Revenue Code **ever**. It does not amend existing code, which would make it easier for the taxpayer and tax practitioner to understand. Expect batches of 199A regulations to follow over the next several years.

The changes in the code and tax forms place more responsibility on Tax Return Preparers. Our due diligence & compliance regulations have increased exponentially. Our fee structure reflects this. We will **require** 1098-T's for Education Credits, signed Form 8332's for non-custodial parents, and Form 1095's for health insurance coverage before filing. Taxpayers claiming children will need proof of residency for the children they claim. with name and address.

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

Generally, refunds are deposited within 21 days of e-file acceptance. The IRS will not guarantee a date for direct deposit of refunds. The IRS may **delay payment of any refund for a tax return claiming Earned Income Tax Credit or Child Tax Credit until after February 15.** These refunds likely will not be available until after February 25th.

In addition to our income tax preparation services, we provide accounting and payroll solutions for any business. We offer IRA annuity sales, retirement & estate planning, and financial reviews. Information concerning these services is available upon request. Should you wish to schedule time for Income Tax Consultation and Preparation, please call as soon as you have accumulated your data. If you need assistance or have a tax question, contact us at your convenience. As always, we appreciate your past business and look forward to working with you in the future.

David A. Wagner

DAVID A. WAGNER

Thomas A. Wagner

THOMAS A. WAGNER

INTERVIEW QUESTIONS

If any of the following items pertain to you or your spouse for 2018, please check the appropriate box and provide additional information as necessary.

	YES	NO	
1.	☐	☐	Have you been a victim of identity theft?
2.	☐	☐	Did your address or marital status change during the year?
3.	☐	☐	Were there any births, adoptions, marriages, divorces, or deaths in your tax household?
4.	☐	☐	Do you provide a home for or help support anyone not listed on last year's return?
5.	☐	☐	Did you and your tax household members have healthcare coverage for the full year?
6.	☐	☐	Did you purchase health coverage from the Health Insurance Marketplace?
7.	☐	☐	Did you receive Premium Tax Credit or an Exemption from the Marketplace?
8.	☐	☐	Do you have a Health Savings Account (HSA)?
9.	☐	☐	Did you receive unreported tip income of $20 or more in any month?
10.	☐	☐	Did you receive any Unemployment compensation income?
11.	☐	☐	Do you have any reportable gambling income?
12.	☐	☐	Did you receive any disability income?
13.	☐	☐	Did you have any debts cancelled, debts forgiven, or bankruptcy proceedings?
14.	☐	☐	Did you withdraw, transfer, or rollover any amount from a retirement plan?
15.	☐	☐	Did you receive an inheritance?
16.	☐	☐	Did you receive interest from or pay interest on a Land Contract (Seller Financing)?
17.	☐	☐	Did you pay or receive alimony?
18.	☐	☐	Did you pay interest on a Student Loan during the year?
19.	☐	☐	Do you have a foreign bank or financial account, business or trust?
20.	☐	☐	Do you have foreign assets, foreign income, pay foreign taxes, or file foreign returns?

PLEASE PROVIDE YOUR PREFERRED CONTACT INFORMATION:

Best Contact#: ______________________ Email: ______________________

TAXPAYER INFORMATION

IF NOT ALREADY ON FILE

Name: ____________ SS # ____________ Birth Date: ____________

Spouse ____________ SS # ____________ Birth Date: ____________

Address: ____________

County of Residence: ____________

School District of Residence: ____________

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

DEPENDENTS

IF NOT ALREADY ON FILE

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

INCOME

PLEASE PROVIDE ALL APPLICABLE FORMS

☐ Wages & Salaries: (W-2 Forms)

☐ Unemployment: (Form 1099-G)

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

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

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

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

Other Income: ____________

ADJUSTMENTS & CREDITS

IRA Deduction: Taxpayer: ____________ Spouse: ____________

Payment to Keogh Plan, SEP or SIMPLE: ____________ Alimony paid: ____________

Moving Expenses (Work Related over 35 Miles): ____________ Health Savings Account (HSA) Contributions: ____________

Student Loan Interest (Please provide Form 1098-E) ☐ ____________ Educator Expenses: ____________

CHILD CARE

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

Name of Provider: ____________

ID# ____________

Address: ____________

Amount Paid: ____________

ESTIMATED INCOME TAX DATA

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

We will again prepare Estimated Income Tax Payments for 2019 based on your 2018 tax.
If you expect a significant change in your income for 2018, please discuss this with us.

DEDUCTIONS

MEDICAL & DENTAL

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

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

TAXES

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

INTERESTA PAID

Home Mortgage Paid to Financial Institutions
(Please bring 1098 Forms): ____________________
Home Mortgage Paid to Individuals: ____________________
(List Name, Address, SS #): ____________________
____
Points: ____________________
Investment Interest: ____________________
Home Equity Loans: ____________________
Vacation/Second Home, Camper,
Houseboat Mortgage: ____________________

CONTRIBUTIONS

Receipt/Documentation is required for all gifts of $250 or more

Church: ____________________
United Way: ____________________
Red Cross, MDA, Cancer: ____________________
Misc. Door-to-Door: ____________________
Non-Cash (clothing, food, misc.): ____________________
Other Miscellaneous: ____________________
Expenses for Charitable Work: ____________________
Volunteer Mileage (miles): ____________________

EMPLOYEE BUSINESS EXPENSE

TRAVEL AWAY FROM HOME

Days Away from Home: ____________________
Lodging Expense: ____________________
Total Business Miles: ____________________
Meal Expense: ____________________

AUTO EXPENSE

Total Miles Driven: ____________________
Parking Fees: ____________________
Other: ____________________

TUITION (GRADES K-12)

IOWA RESIDENTS

Tuition, Fees, Textbooks, Materials Required for
Extra Curricular Activities: ____________________

ILLINOIS RESIDENTS

(Please provide Education Credit Form)
Tuition, Fees, Textbooks: ____________________

POST-SECONDARY EDUCATION

(Form 1098-T is required) ____________________

ENERGY

RESIDENTIAL IMPROVEMENTS (LESS REBATES)

Solar: ____________________
Wind/Fuel Cell: ____________________
Geothermal: ____________________

MISCELLANEOUS DEDUCTIONS

Tax Preparation: ____________________
Safe Deposit Box: ____________________
IRA Custodial Fees: ____________________
Investment Fees: ____________________
Second Job Mileage: ____________________
Union Dues: ____________________
Prof. Dues & Journals: ____________________
Job Hunting Expense: ____________________
Education Expense: ____________________
Job Supplies: ____________________
Small Tools: ____________________
Safety Equipment: ____________________
Uniforms & Laundry: ____________________
Gambling/Lottery Losses: ____________________
(Limited to Gambling/ Lottery Winnings)
Other: ____________________

INCOME TAX PREPARATION ENGAGEMENT

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

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

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

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

WAGNER ACCOUNTING & TAX SERVICE, INC.

Accepted by:

TAXPAYER	SPOUSE	DATE

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

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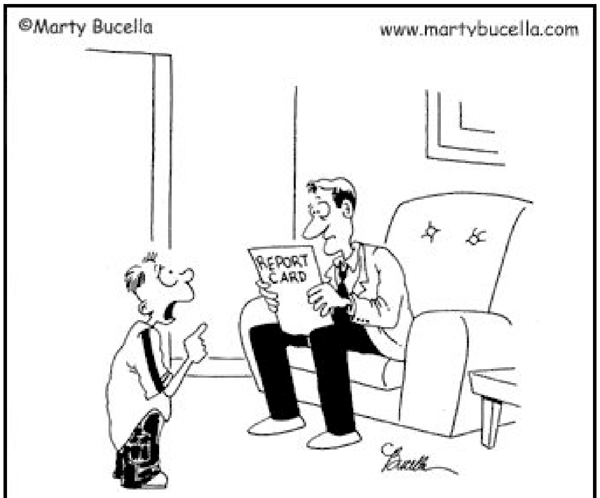
2018 INCOME TAX INFORMATION ORGANIZER



"Remember, Dad, those grades are after taxes."

THINGS TO BRING (IF APPLICABLE)

- ☐ Your 2017 Tax Return (If not prepared by our office)
- ☐ W-2 Forms for Wages
- ☐ Proof of Residency for Dependents
- ☐ 1099's for Retirement, Interest, Dividend and Other Income
- ☐ W-2G's for Gambling Income
- ☐ K-1's for Partnerships, Corporations or Estates
- ☐ Social Security Benefits Statement
- ☐ 1099-K for Business Credit Cards Received
- ☐ 1098's Showing Mortgage Interest Paid
- ☐ 1098-T's for College Tuition Paid
- ☐ Brokerage Statements for Stock Sales
- ☐ Closing Statements for Real Estate Sales or Purchases
- ☐ Health Insurance Coverage Information & 1095-A, B, or C

We would like to thank you, our valued customers, for your support over the past 45 years. We look forward to serving your needs in the future. In addition to our broad range of Accounting and Income Tax Services, we also offer the following:

PAYROLL SERVICES • ESTATE PLANNING • GIFT PLANNING

LIFE INSURANCE REVIEWS • ANNUITIES • RETIREMENT PLANNING