

HAGEN CPA LLC

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January 1, 2026

—

We hope you and your family had a safe and healthy 2025 and are hoping for a better 2026! Our goal is to give you the guidance needed for understanding how tax law changes will personally affect you.

Standard Deduction: *The standard deduction amounts have increased and are permanent.*

Married Filing Joint:	\$31,000 for 2025	\$32,200 for 2026
Single or Married Filing Separate:	\$15,750 for 2025	\$16,100 for 2026
Head of Household:	\$23,625 for 2025	\$24,150 for 2026

An additional deduction of up to \$6,000 for taxpayers aged 65 or older (with a phaseout for high earners) is available from 2025 through 2028.

Child Tax Credit: *The credit is permanently increased to \$2,200 per qualifying child and is indexed to inflation starting in 2026.*

- The **Additional Child Tax Credit** remains at \$1,700 and is also indexed for inflation.

Itemized Deductions: *Most limitations on itemized deductions from the TCJA have been made permanent.*

- The cap on the State and Local Taxes (**SALT**) deduction increases to \$40,000 for 2026 through 2029.
- A new floor is established for **charitable contributions**, meaning gifts equal to the first 0.5% of a taxpayer's AGI are non-deductible starting in 2026. An above-the-line deduction for non-itemizers of up to \$1,000 (*single*) or \$2,000 (*joint*) for cash contributions is permanently restored.

Retirement & Savings: *Contribution limits for various accounts have increased for 2026.*

- **401(k), 403(b), 457 plans:** Maximum employee contribution increases to \$24,500 with an \$8,000 catch-up.
- **Simple Plans:** Maximum employee contribution increases to \$17,000 with a \$4,000 catch-up.
- **IRA:** Annual contribution limit increases to \$7,500 with a \$1,100 catch-up.
- **Health Savings Accounts (HSAs):** Contribution limits rise to \$4,400 for self-only coverage and \$8,750 for family coverage.
- **Trump Savings Accounts for newborns:** The federal government will make a one-time \$1,000 contribution for each eligible child born in calendar years 2025 through 2028.

New Temporary Deductions (2025-2028):

- Deduction of up to \$25,000 for **qualified tips**.
- Deduction of up to \$12,500 (*single*) or \$25,000 (*joint*) for **qualified overtime** pay, subject to AGI phaseouts.
- Deduction of up to \$10,000 for **interest paid on certain new vehicle loans**.

Energy Credit:

- **Energy Efficient Home Improvement Credit (Section 25C):** This credit expired for any property placed in service after December 31, 2025. It is not available in 2026.
- **Residential Clean Energy Credit (Section 25D):** This credit for installing renewable energy systems like solar panels and geothermal heat pumps is unavailable for expenditures made after December 31, 2025. It is not available in 2026.

- **Clean Vehicle Credits (Sections 30D and 25E):** The credits for new and used clean vehicles expired for any vehicle acquired after September 30, 2025.
- **Alternative Fuel Vehicle Refueling Property Credit (Section 30C):** This credit (for EV chargers, etc.) is available for property placed in service until June 30, 2026, after which it terminates.

For Businesses and Estates

- **Estate and Gift Tax Exemption:** The basic exclusion amount for estates increases to \$15 million per individual (*or \$30 million for a married couple*) in 2026, with the TCJA sunset provisions removed.
- **Bonus Depreciation:** The Act permanently restores 100% bonus depreciation for qualifying business assets placed in service after January 19, 2025.
- **Qualified Business Income (QBI) Deduction:** The 20% deduction for pass-through entities is made permanent.

Individual Tax Deadlines:

- To ensure that we can complete your tax return by the April 15th deadline, please have all your information to us by **March 1st**. *All tax returns will be completed in the order that they are received.*
- We will provide you with an estimated completion date when your tax documents are submitted to us **if you are not scheduling a live appointment**. We will automatically file an extension if we receive your tax documents with an estimated completion date after April 15th.
- 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.***
- **REMINDER** – Filing an extension DOES NOT extend the due date for any payments due to the IRS. If you usually owe money that is due April 15th, it is your responsibility to ensure that you make that payment (*it is recommended to pay the same amount you did last year at the same time you file the extension*). Hagen CPA, LLC, is not responsible for any interest and/or penalties that you incur if you pay after April 15th.
- **The deadline for non-employee 1099's to be filed is January 31st.**

S-Corporations and Partnerships Tax Deadlines

- **February 10th** is the deadline to have your financial statements submitted to us to ensure that the tax returns are completed by the March 15th deadline. *All tax returns will be completed in the order that they are received.*
- March 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.***
- **The deadline for non-employee 1099's to be filed is January 31st.**
- If we are still waiting for your tax information on March 15th, we will automatically file an extension.

If you own a Corporation, Partnership, or Limited Liability Company, we will need your company's tax documents by February 10th or 3 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:

- Copy of your current Driver's License or State ID – *without this, your tax refund will be delayed.*
- Tax documents, including W-2 and 1099 statements.
- Completed checklist included with this letter – *we cannot start your tax return until we have this.*
- Mortgage interest, real estate taxes and charitable contributions.
- Sale of stock (*Including date the stock was initially purchased and purchase price*).
- Closing statements from purchase and sale of home (*including closing statement from the initial purchase*).
- Proof of residency for children under 17 that qualify for the Child Tax Credit for custodial parents, or a Form 8332 if you are the non-custodial parent.
- Detailed mileage log for business vehicles.
- Documents of energy credit purchases.
- Estimated Tax Payments for 2025.

How to send us your tax information:

- Mail or Drop-Off at either office location (*Janesville or Evansville*)
- Upload to our new portal - *if you have an email address on file, you should have received an email about the portal*
- Call our office at (608) 754-8525 to schedule an appointment

Timeline once we receive your tax documents:

- When we receive all your documents, 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.*
- 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 documents.
- 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 Form 8879 and payment for our services, we can e-file your return.
- 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. 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 to fill out our checklists and allow time for our administrative staff to scan in any necessary documents.

Hagen CPA, LLC is not responsible for any interest and/or penalties that you incur if you pay after April 15th nor are they responsible for any quarterly estimated payments that the client needs to make or any interest/penalties that may incur.

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

HAGEN CPA LLC



TAX PREPARATION CHECKLIST FOR 2025

TAXPAYER'S NAME: _____ **SPOUSE'S NAME:** _____

*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!*

Hagen CPA, LLC is not responsible for any interest and/or penalties that you incur if you pay after April 15th.

2025 CHANGES

YES NO

1. Were you legally married as of December 31, 2025?
2. Are there changes to who you may claim as dependents for 2025? (If yes, please attach proof of residency or Form 8332)

*Please list the name(s),
SSN(s), & DOB(s) of
child(ren) or dependent(s)
you are claiming for 2025:* _____

2a. Would you like us to process Form 4547, Trump Account Election, for any qualifying child born in 2025? (Not available until July 2026, additional fee may apply)

2b. Did each dependent stay overnight more than 50% of 2025?

3. Did you provide more than 50% of the support for your household in 2025?

4. Did you have adoption expenses in 2025 for which you are claiming the Adoption credit, and do you want to check if you are eligible for the refundable portion?

5. Did you move or have a change of address in 2025?

6. Did you purchase, sell, or refinance during 2025? (If yes, please attach Home Sale/Closing Information)

7. Did you earn income in a state other than the state you live in?

8. Did you receive any notices from the IRS or the state taxing agency? (If yes, please attach)
Was any of your income in 2025 on Form W-2 attributed to overtime or tips? (If yes, please provide a copy of your final paystub and a letter from your employer, if available, to determine the eligibility for the overtime/tip deduction or sign the Hagen CPA Tip/Overtime Disclosure)

9. paystub and a letter from your employer, if available, to determine the eligibility for the overtime/tip deduction or sign the Hagen CPA Tip/Overtime Disclosure

10. Did you receive any type of prize, award, or gambling winnings? (If yes, please attach W-2G or other casino statement)

11. Did you receive jury duty or alimony pay? (If yes, please attach proof)

12. Did you have any financial interest or had any transactions in any digital assets?

13. Did you give any gifts to any one person in 2025 more than \$19,000?

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

15. Did you have any debts forgiven or cancelled in 2025?

16. Did you pay any college tuition during 2025? (If yes, please attach form 1098-T)

How much was paid for any additional out-of-pocket expenses (books, fees, etc.)? \$

17. Did you pay any private school tuition cost for Grades K -12? *(If yes, please attach documentation from the school)*
18. Did you pay any student loan interest? *(If yes, please attach 1098-E)*
19. Did you make any contributions/deductions to any college savings plan? *(If yes, please attach documentation)*
20. Did your employer provide any educational assistance, including student loan payments, in 2025?
21. Do you have any home equity loans where any proceeds were not used to improve your residence?
22. Did you have car loan interest from a purchased new personal car in 2025 that had final assembly in America and weighed under 14,000 pounds? *(If yes, please provide amount and Form 1098-VLI from your lender)*
23. Did you have any foreign assets during the year?
24. Did you make any purchases in 2025 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: \$

25. Are you expecting any significant changes to 2025's income, deductions, or credits?
26. Do you have an identity protection PIN used to file your return due to identity theft? (If yes, please attach documentation)
27. Did you make any federal or state estimated tax payments? (If yes, please attach documentation)
28. Did you make improvements to your home that may qualify for Energy credits? (If yes, please attach documentation)
29. Did you make any contributions to a retirement plan? (If yes, please attach documentation)



YES NO

<input type="checkbox"/>	<input type="checkbox"/>
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30. Did you make any charitable contributions in 2025?

If yes, please provide the amounts of: **Cash:** \$ _____ **Non-Cash:** \$ _____ **QCD:** \$ _____

<input type="checkbox"/>	<input type="checkbox"/>
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31. Did you purchase a qualified plug-in electric vehicle or fuel cell vehicle **before** September 30, 2025? (If yes, please attach statement from seller)

<input type="checkbox"/>	<input type="checkbox"/>
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32. Did you pay any rent for housing?

Rent per Month: \$ _____ #ofmonths? _____ Was heat included? yes no

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

33. Did you make any contributions/deductions to an HSA? (If yes, please attach Form 1099-SA or Form 8889)

<input type="checkbox"/>	<input type="checkbox"/>
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34. Did you purchase your health insurance coverage from the ACA Marketplace? (If yes, please attach form 1095-A)

<input type="checkbox"/>	<input type="checkbox"/>
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35. Did you pay for any health insurance premiums out-of-pocket? \$ _____

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

36. Did you have any unreimbursed classroom expenses during 2025? (If yes, please provide receipts) \$ _____

<input type="checkbox"/>	<input type="checkbox"/>
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37. Did you pay any local property taxes on vehicles?

State? \$ _____ County? \$ _____

BUSINESS AND RENTAL QUESTIONS

(skip this section if not applicable, or if business is a Partnership or Corporation)

YES NO

<input type="checkbox"/>	<input type="checkbox"/>
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1. Did you start a new business or purchase any rental property during 2025?
2. Did you purchase (or begin using) any assets for your business costing more than \$2,500?
3. Did you sell (or stop using) any assets for your business?
4. Did you make any business payments that require you to issue 1099s? (\$600 threshold; not needed for rentals)

If yes, have you filed all 1099s? yes no

<input type="checkbox"/>	<input type="checkbox"/>
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6. Do you have all the documentation to support all business expenses? (If yes, please attach Schedule C)
7. Do you have all the documentation to support all rental expenses? (If yes, please attach Schedule E)
8. Did you spend 250 or more hours of rental service activity? (If yes, please attach log)
9. Do you have a log for business mileage? (If yes, please attach log)
10. FinCen Requirements: Did your LLC Members or Business have a change in address or Members?

If yes, it is recommended to update with FinCen

REFUND/BALANCE DUE

(Paper checks for balances due and/or refunds are no longer an option; if you do not have payments electronically withdrawn, you are responsible for remembering to make any payments on time online – please see <https://www.hagen-cpa.com/irs-to-phase-out-paper-checks> for more information)

If you are due to receive a refund or have a balance due, please provide your banking information below.

BANK NAME: _____

ACCOUNT NUMBER: _____

ROUTING NUMBER: _____

Is this a Savings or Checking Account? Checking Savings

DRIVER'S LICENSE INFORMATION

TAXPAYER: STATE: _____ LICENSE #: _____
 ISSUE DATE: _____ EXP. DATE: _____

SPOUSE: STATE: _____ LICENSE #: _____
 ISSUE DATE: _____ EXP. DATE: _____



SIGNING & DELIVERY

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*
- Pick-Up Paper Copy at Janesville Office*
- Pick-Up Paper Copy at Evansville Office*

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

TAXPAYER E-MAIL: _____

SPOUSE E-MAIL: _____

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 provided is incomplete, inaccurate, misleading, or false, I may be subject to tax filing delays, tax audits, or legal action.

TAXPAYER SIGNATURE: _____

SPOUSE SIGNATURE: _____

HAGEN CPA LLC

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January 08, 2026

Subject: Preparation of Your 2025 Tax Returns

:

Thank you for choosing HAGEN CPA LLC to assist you with your 2025 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 2025 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 2025 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.

Hagen CPA, LLC is not responsible for any interest and/or penalties that you incur if you pay after April 15th nor are they responsible for any quarterly estimated payments that the client needs to make or any interest/penalties that may incur.

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 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 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)
- Digital asset proceeds from brokerage transactions (Form 1099-DA)
- 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

Checklist

Name:

SSN:

Checklist

- Other state and local taxes
- 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 2025?

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 18 or a full-time student under age 24 with more than \$2,700 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 and the vehicle identification number (VIN).

[] 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?

Questionnaire

Name:

SSN:

Questionnaire

[] Did you receive any Social Security benefits during the year?

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 2025 taxes, do you want the refund applied to your 2026 estimated taxes?

[] Did you make any estimated payments toward your 2025 taxes?

[] Did you apply an overpayment of your 2024 taxes to your 2025 estimated taxes?

[] Do you want to have any refund or balance due directly deposited or withdrawn? NOTE: Due to Executive Order 14247, Modernizing Payments to and from America's Banking Account, refunds received by check will be delayed at least six weeks. Direct deposit of refunds is recommended.
If "Yes," provide a canceled checking or savings slip.

[] Do you anticipate your income or withholdings to be different for 2026?

One Big Beautiful Bill Implications

Yes **No**

[] Did you receive qualified tips reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.

[] Did you receive overtime pay reported on Form W-2 or a statement provided by your employer?
If "Yes," provide documentation or amount.

[] Did you purchase a new passenger vehicle for personal use during 2025?
If "Yes," are the following true:

Yes **No**

[] The final assembly was in the U.S.?

[] The gross vehicle weight is under 14,000 pounds?

[] The vehicle was not purchased with a lease?

[] The vehicle was used to secure the loan?

[] If you have a dependent born during 2025, do you want to establish a Trump Account?

Yes **No**

[] If "Yes," do you want to receive a \$1,000 pilot program contribution?

Miscellaneous Information

Questionnaire

Name:

SSN:

Questionnaire**Yes No**

[] Did you receive, sell, exchange, gift, or otherwise dispose of any digital asset or financial interest in any digital asset? If "Yes," provide any Forms 1099-DA received.

[] 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 \$19,000 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?

[] [] 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

2025 Federal Wages

Retirement

Provide all copies of Form 1099-R

TS

Payer Name

2025 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.

Interest Income

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

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

Installment Sale Income

TSJ	Description of property:	2025	Prior Years
Date acquired	_____	Date sold	_____
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	<input type="checkbox"/>		

Other Income and Adjustments

Name: _____

SSN:

Other Income

Adjustments

	2025 Taxpayer	2025 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:		

Additional Deductions

Name:

SSN:

Additional Deductions

	2025 Taxpayer	2024 Taxpayer	2025 Spouse	2024 Spouse
Enter any income from Puerto Rico that you excluded
Enter the amount from Form 4563, Line 15
If Form W-2, Box 5, is \$176,100 or less, enter qualified tips included in				
Form W-2, Box 7.
Qualified Tips included on Form 4137, line 1(c)
If you received qualified tips from one employer
Qualified tips received in the course of a trade or business
Qualified overtime compensation included on Form W-2, Box 1
Qualified overtime compensation included on Form 1099-NEC, Box 1 or				
Form 1099-MISC, Box 3

Passenger Vehicle Loan Interest

TS _____
 Loan origination date _____
 Outstanding principal _____
 Year _____
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest _____
 Personal Interest _____

TS _____
 Loan origination date _____
 Outstanding principal _____
 Year _____
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest _____
 Personal Interest _____

TS _____
 Loan orinination date _____
 Outstanding principal _____
 Year _____
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest _____
 Personal Interest _____

TS _____
 Loan origination date _____
 Outstanding principal _____
 Year _____
 Make _____
 Model _____
 Vehicle identification number (VIN)

 Business interest _____
 Personal Interest _____

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 2025. This business was disposed of during 2025.

Select if this business is for:

<input type="checkbox"/> Professional gambler	<input type="checkbox"/> Newspaper delivery and you are under 18 years of age
<input type="checkbox"/> Exempt Notary income	<input type="checkbox"/> A clergy

Yes No

<input type="checkbox"/> <input type="checkbox"/> Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this business.
<input type="checkbox"/> <input type="checkbox"/> If "Yes," did you file Forms 1099 for the individuals?

<input type="checkbox"/> <input type="checkbox"/> Did you receive a Paycheck Protection Program (PPP) loan for this business prior to June 1, 2021?
<input type="checkbox"/> <input type="checkbox"/> If "Yes," was any portion of the loan forgiven in 2025?

Income

	2025	2025
Gross receipts or sales	Other income
Returns & allowances

Expenses

	2025	2025
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

	2025	2025
Inventory at beginning of year	Materials & supplies
Purchases	Other costs
Cost of personal use items	Inventory at end of year
Cost of labor	<input type="checkbox"/> There was a change in inventory method.

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

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 2025.

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 2025?**Income**

	2025	2025
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)	<input type="checkbox"/> 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 2025
<input type="checkbox"/> You elect to defer to 2026
Amount deferred from 2024

Expenses

	2025	2025
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 2025

Income

	2025	2025
Income from production of livestock, produce, grains, & other crops	_____	Crop insurance proceeds:
Total cooperative distributions	_____	Amount received in 2025
Total agricultural payments	_____	<input type="checkbox"/> You elect to defer to 2026
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2024
CCC loans reported	_____	Other income
CCC loans forfeited	_____	_____

Expenses

	2025	2025
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

Was this vehicle available for use during off-duty hours?
 Was another vehicle available for personal use?

Yes No

Do you have evidence to support your deduction?
 If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2025

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 _____

In the "Office expenses" column,
enter those expenses that

Real estate taxes _____

pertain exclusively to your office;

Excess mortgage interest _____

In the "Home expenses" column,

Excess real estate taxes _____

enter those expenses that

Insurance _____

pertain to the entire dwelling.

Rent _____

Repairs & maintenance _____

Utilities _____

Other expenses _____

Household Employment

Name:

SSN:

TSJ _____ Employer Identification Number _____

Yes **No**

Did you pay any one household employee cash wages of \$2,700 or more in 2025?

Did you withhold federal income tax during 2025 for any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to all household employees?

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2025 by April 15, 2026?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2025

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 2025?

Did you withhold federal income tax during 2025 for any household employee?

Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2024 or 2025 to all household employees?

Did you pay unemployment contributions to only one state?

Did you pay all state unemployment contributions for 2025 by April 15, 2026?

Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

2025

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 _____

Charitable Contributions

Donations to charity	Cash	Noncash	Amount
Church	<input type="checkbox"/>	<input type="checkbox"/>	_____
Boy or Girl Scouts	<input type="checkbox"/>	<input type="checkbox"/>	_____
Goodwill	<input type="checkbox"/>	<input type="checkbox"/>	_____
Red Cross	<input type="checkbox"/>	<input type="checkbox"/>	_____
Salvation Army	<input type="checkbox"/>	<input type="checkbox"/>	_____
United Way	<input type="checkbox"/>	<input type="checkbox"/>	_____
Veterans	<input type="checkbox"/>	<input type="checkbox"/>	_____
Hospital	<input type="checkbox"/>	<input type="checkbox"/>	_____
University	<input type="checkbox"/>	<input type="checkbox"/>	_____
Other _____	<input type="checkbox"/>	<input type="checkbox"/>	_____

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
 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 _____

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
 Home equity interest

2025 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 2025

Single Married Widowed - If widowed and your spouse died after December 31, 2023, 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 2025? _____

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 2025 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 <input type="checkbox"/> Driver's license <input type="checkbox"/> State-issued photo ID Photo ID number _____	Spouse's type of photo ID <input type="checkbox"/> Driver's license <input type="checkbox"/> State-issued photo ID Photo ID number _____
State photo ID was issued _____	State photo ID was issued _____
Date photo ID was issued _____	Date photo ID was issued _____
Date photo ID expires _____	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 2025 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 2024						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

HAGEN CPA LLC
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