

J. E. WIGGINS & Co.
INCOME TAX SERVICE

Over 75 Years of Income Tax Service

2011 YEAR END TAX LETTER

Dear Tax Client,

Because so much of today's political rhetoric and debate centers on the income tax code, it inspired a nostalgic look back in history to where we started and where we are now - not just the tax code but also the history of J. E. Wiggins & Co.

When the Sixteenth Amendment to The United States Constitution was enacted in 1913, the Internal Revenue Service created the first Form 1040. It was three pages long and had one page of instructions. The tax rate of 1 percent applied to income in excess of deductions and exemptions. The "additional or super tax" was applied to taxable incomes over \$20,000. The highest "super tax" rate was 6 percent and applied to taxable incomes over \$500,000 - remember this was 1913 income.

After almost 100 years and the thousands of legislators, most of them lawyers, that have passed through Washington DC since 1913, it should not be surprising that more than a couple of changes have been made to the tax code. Currently, the instructions for just the Form 1040 is 174 pages long. The tax code contains more than 9,000 sections and just since the year 2000, more than 4,000 amendments and revisions have been made to the tax code.

This tax season will be J. E. Wiggins & Co.'s 78th year in the income tax business, making it one of the country's oldest income tax preparation firms. Starting on East Main Street in 1935 and for every year since, J. E. Wiggins & Co. has served Central Ohio. Over the years we have expanded, moved office locations, changed owners and eventually incorporated the business but we have always been locally owned and operated - never a franchise or part of a national chain.

Since the beginning, J. E. Wiggins & Co.'s goal has been to provide the best possible tax service, with guaranteed accurate returns, and for a most reasonable fee. We strive to attain that goal with each and every client. To have served so many clients for so long reflects your trust in us. It has truly been our privilege and we are most grateful.

Sincerely,

J. E. Wiggins & Co.

*Beginning January 16th through April 17th
J. E. Wiggins & Co.*

Will be open the following times each day:

Monday through Friday 9:00 a.m. to 7:00 p.m.

Saturday 9:00 a.m. to 5:00 p.m.

Sunday 1:00 p.m. to 4:00 p.m.

*If it is more convenient, you may also contact us
through our web page at www.jewiggins.com
or e-mail at wiggins@ee.net.*

NEW REPORTING REQUIREMENTS FOR INVESTMENTS

In 2008, Congress passed the Emergency Economic Stabilization Act, more commonly known as the "bank bailout bill". That law includes new reporting requirements for brokers, custodians and others to begin to report cost basis for all equities purchased after January 1, 2011.

This means that investors will receive a new, unfamiliar version of Form 1099-B for their investment transactions. These forms will be so new and so different that Brian Keil of Charles Schwab & Co. said they are planning for "a very messy tax season".

The law requires the new Form 1099-B to include information regarding the purchase date, cost basis, holding period and disallowed wash sale losses. The new law has other requirements regarding mutual funds, dividend reinvestment plans and options. More new reporting requirements are due in 2012 and 2013.

What does this mean to you? It means J. E. Wiggins & Co. will need to see these new Form 1099-B's to prepare your tax returns. It also means you will see a new Schedule D and Form 8949 in your tax return.

J. E. WIGGINS & CO. WELCOMES REFERRALS

For over 75 years J. E. Wiggins & Co. has been preparing income tax returns. For many of those years it was you, your family and friends that we served. We appreciate you allowing us to serve you for so long and we welcome the opportunity to continue to serve you and others.

If you have family members, friends, neighbors or coworkers who may need help with their income tax returns please know that J. E. Wiggins & Co. will be most happy to welcome your referrals and provide them the same professional service that you have come to know.

ELECTRONICALLY FILING YOUR RETURNS


For 2011, the IRS has more stringent requirements regarding the filing of tax returns electronically. Only for exceptional circumstances or taxpayer requests will returns be filed via mail or other delivery service.

In any case, taxpayers wishing to have their refunds directly deposited to a bank account must provide us with proof of the account. A check or other document with your name, account number and routing transit number is best.

All J. E. Wiggins & Co. Offices To Open Monday, January 16, 2012

Locally Owned and Operated For Over 75 Years - All for a reasonable fee at J. E. Wiggins & Co.

GENERAL INFORMATION

Taxpayer's Name _____	Social Security No. _____	Birth Date _____	Occupation _____
Spouse's Name _____	Social Security No. _____	Birth Date _____	Occupation _____
Address _____		City _____	State _____ Zip _____
Home/Cell Phone _____	Business Phone _____	 E-mail _____	
Resident School District _____		Resident City/Township _____	

DEPENDENTS

NAME	DATE OF BIRTH	SOCIAL SECURITY NUMBER	RELATIONSHIP	MONTHS LIVED IN YOUR HOME	DEPENDENT'S INCOME
					\$
					\$
					\$
					\$
					\$
					\$

INCOME

WAGES		INTEREST		DIVIDENDS	
EMPLOYER	AMOUNT	RECEIVED FROM	AMOUNT	RECEIVED FROM	AMOUNT
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$
	\$		\$		\$

OTHER INCOME

Type of Income	Amount	Type of Income	Amount
Alimony Received	\$	Railroad Retirement - Taxpayer - Tier I	\$
Bartering Income	\$	- Tier II	\$
Disability Income	\$	Railroad Retirement - Spouse - Tier I	\$
Gambling/Lottery Winnings	\$	- Tier II	\$
Jury Duty/Election Board	\$	Social Security Benefits - Taxpayer	\$
Odd Jobs (Babysitting, etc.)	\$	- Spouse	\$
Pension - Taxpayer/Spouse	\$	State or Local Income Tax Refunds	\$
- Taxpayer/Spouse	\$	Scholarships	\$
- Taxpayer/Spouse	\$	Tips (Food Service, Hair Stylist, etc.)	\$
IRA/SEP - Taxpayer/Spouse	\$	Unemployment Compensation	\$
- Taxpayer/Spouse	\$	Prizes and Awards	\$
- Taxpayer/Spouse	\$	Other (Describe)	\$

PERSONAL DEDUCTIONS

MEDICAL

Health Insurance Premiums Paid	\$
Long-Term Care Insurance Paid - Taxpayer	\$
- Spouse	\$
Medicare Premiums	\$
Doctors, Dentists & Nursing Care	\$
Prescribed Medicines & Drugs	\$
Hospital Costs & Lab Fees	\$
Transportation (miles _____) Other Costs	\$
Eyeglasses, Contacts, Hearing Aids, Batteries, etc.	\$
Other (Describe)	\$
	\$

INTEREST

Home Mortgage Interest	\$
2nd Mortgage Interest	\$
Equity/Line of Credit Interest	\$
If Paid to an Individual:	\$
Name	SS#
Address	
City	State Zip
Mortgage Insurance Premiums	\$
Points Paid on Purchase or Refinance	\$
Investment Interest Paid	\$
Student Loan Interest	\$

TAXES

Estimates Paid:	1st	2nd	3rd	4th
Federal	\$	\$	\$	\$
State	\$	\$	\$	\$
City	\$	\$	\$	\$
School District	\$	\$	\$	\$
Real Estate Tax	\$			
Sales Tax Paid on Vehicle Purchases	\$			
Other	\$			

CHARITABLE CONTRIBUTIONS

<i>List only those for which you have adequate records.</i>	
Church	\$
Charities:	\$
	\$
	\$
Charity Miles Driven	
Other than cash contributions (Describe):	\$
	\$

CREDITS

Child & Dependent Care Expenses	\$
Adoption Expenses	\$
Home Energy Credit Expenses	\$
Description	
College Tuition & Fees	\$
Other College Expenses	\$
Other Educational Expenses	\$

MISCELLANEOUS

Union/Professional Dues	\$
Safe Deposit Box	\$
Tax Preparation Fee	\$
Uniforms, Safety Shoes, Small Tools	\$
Job Seeking Expenses	\$
Gambling Losses	\$
Other (Describe)	\$

OTHER QUESTIONS

	Yes	No		Yes	No
1. Did your marital status change this year?			10. Did you have rental property this year?		
2. Are you or your spouse blind or disabled?			11. Did you buy or sell any shares of stock or mutual fund?		
3. Any changes in dependents from last year?			12. Did you buy or sell any real estate during the year?		
4. Did you pay for child care while you worked?			13. Did you receive unemployment compensation this year?		
5. Did you purchase a new hybrid vehicle this year?			14. Did you or your spouse receive tip income this year?		
6. Did you make any energy improvements to your home?			15. Do you have income from a partnership, estate or trust?		
7. Did you contribute to an IRA, SEP or Roth IRA?			16. Do you or your spouse PAY or RECEIVE alimony?		
8. Did anyone in your household attend college?			17. Do you use your personal vehicle in your business?		
9. Did you operate a business in the current year?			18. Did you pay or were you reimbursed for other business expenses?		

J. E. WIGGINS & Co.
INCOME TAX SERVICE

PRSRST STD
 US POSTAGE
 PAID
 COLUMBUS, OH
 PERMIT NO 8805

Over 75 Years of Income Tax Service
 1061 Country Club Road • Columbus, Ohio 43227



J. E. WIGGINS & Co.
Five Locations

- 1 1061 COUNTRY CLUB ROAD
 Columbus, OH 43227
 South of Main St., East of Hamilton Rd.
 (614) 868-1040
- 2 42 WESTERVIEW DR.
 Westerville, OH 43081
 Cleveland Avenue, 1 Mile North of I-270
 (614) 882-5383
- 3 1936 W. HENDERSON RD.
 Columbus, OH 43220
 One Block West of Reed Rd.
 (614) 451-6120
- 4 45- A NORTH WILSON RD.
 Columbus, OH 43204
 1/2 Block North of Broad St.
 (614) 279-2050
- 5 6545 E. LIVINGSTON AVE.
 Reynoldsburg, OH 43068
 Blacklick Plaza Center
 (614) 861-4587

HOURS

- Monday thru Friday
 9:00 a.m. - 7:00 p.m.
- Saturday
 9:00 a.m. - 5:00 p.m.
- Sunday
 1:00 p.m. - 4:00 p.m.

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