

Lindgren Tax & Accounting, Inc.
11183 Lake Boulevard – Suite 102, Chisago City, MN 55013
Main Phone Number: 651.257.2152
Fax Number: 651.257.4236
Website: www.lindgrentaxandaccounting.com

Dear Tax Client,

We are now approaching the 2024 tax season in preparation for preparing your 2023 income tax returns. We look forward to seeing you again this coming year. For the 2023 tax season we will only be taking on new clients on a case-by-case basis for a limited time during tax season. If you have someone you know that is looking for a new tax professional, we are recommending they contact us before the end of February to determine if we can take them as a new client.

Enclosed is our 2023 Tax Organizer which we ask each client to complete to ensure that we have all the information needed for your tax appointment. We have tried to simplify it more this year than years past. While there are sections that may not apply to you, we ask you to review the entire organizer for applicable sections and to complete them.

Completion of this organizer is more critical if you are not meeting with your tax professional in person. If you will be meeting with your tax professional, please complete this as best as you can in advance. If you are dropping off your paperwork in advance, our front desk staff will not know the answers to your questions, please make notations of any questions that you have. **If you are missing any tax information, do not hesitate to drop off all the information you already have and get the remaining information to us later so that we can get a head start on your return while we are waiting on the missing information.**

2024 HOURS

| Tax Season – January 29, 2024 – April 15, 2024 | | Offseason | |
|---|-------------|------------------|-----------------------|
| Monday | 9:00 – 8:00 | Monday | Closed – By Appt Only |
| Tuesday | 9:00 – 8:00 | Tuesday | 9:00 – 4:00 |
| Wednesday | 9:00 – 8:00 | Wednesday | 9:00 – 4:00 |
| Thursday | 9:00 – 8:00 | Thursday | 9:00 – 4:00 |
| Friday | 9:00 – 4:00 | Friday | Closed – By Appt Only |
| Saturday | 9:00 – 1:00 | Saturday | Closed |

EMAIL INFORMATION – Please call office at 651.257.2152 for scheduling or to reach our staff. We will not schedule appointments through email.

| | |
|---------------------|---------------------------------------|
| General Information | general@lindgrentaxandaccounting.com |
| Cory Lindgren | cory@lindgrentaxandaccounting.com |
| Courtney Knuth | courtney@lindgrentaxandaccounting.com |
| Wade Clarin | wade@lindgrentaxandaccounting.com |

During tax season, email is often the best method of contact for our tax professionals for specific questions regarding taxes or updates. Since we are often tied up with appointments during the bulk of the day, there are instances we may not be able to call you back during our business hours. If it is okay for your tax professional to call you after 8:00 PM when they have finished with their last appointment, please let them know in your message how late they can call you. Please note that Courtney and Wade work seasonally for us during tax season in the evenings and Saturday's. Due to their limited schedule, they may not be able to get back to you on the same business day if they are not in the office. If you have questions about your taxes in the offseason you will want to direct these questions to Cory, since Wade and Courtney are not in office or monitoring their emails.

Tax Deadline

We are asking that all return information be dropped off no later than Monday, April 1, 2024. Information being dropped off after this date may result in your returns not being completed by the filing date and will have an extension filed. If you cannot meet this deadline, please contact your tax professional to see if an exception can be made based on your circumstances.

Tax Return Expectations

Lindgren Tax & Accounting, Inc. tax professionals will prepare your returns based upon the information that we receive. While our tax professionals may know a lot about your personal tax situation, we are not aware of major life events or changes to your tax

situation unless they are brought to our attention. As a result, it is critical that our organizer be completed since it is our attempt to prompt you for information that we may need. Our goal is to have your return completed and available for your review within one week of receiving all your information. However, as we get later into the tax season our turnaround times can approach two weeks.

As a reminder, the goal of our tax professionals is to minimize your tax burden and maximize your credits within the limits allowed by tax law. If at any time we become aware of you failing to report any income (most commonly cash job income or rent from others in your household or other form of rent) or overstate/understate your deductions that will result in your tax burden being misstated or affect your eligibility for certain tax credits we reserve the right to refuse preparing the return. Our tax professionals are required to follow the ethics standards and regulations of Circular 230 that regulate our profession with the IRS and other government entities.

2024 APPOINTMENT OPTIONS AND GUIDANCE

- You can provide your tax information to your tax professional with any of the following methods:
 - Drop off at the front desk without an appointment.
 - In person with your tax professional at our office. These appointments will generally be limited to 15 minutes, and do not have the option of completing your return at the same time as you drop off your information. Virtual appointments through Microsoft Teams will be available if requested.
 - Upload your information to our secure portal on our website at <https://lindgrentaxandaccounting.com/client-portal/>
 - If you do not remember your password, you will need to reset your own password. If the password reset is not working, you will want to contact your tax professional to confirm your email address that we are using.
 - If you do not know your access information or have access, you can just upload your documents using the **Upload Your Documents and Send To A Specific Employee** option.
 - Please DO NOT email confidential information directly to your tax professional. They should either be dropped off at our office or sent to your tax professional via the secure portal.
 - Please call or email your tax professional to notify them that you have uploaded tax documents.

DIGITAL TAX RETURN DELIVERY, ELECTRONIC SIGNATURE, AND PAYMENT OPTIONS

- If you are a user on our portal, you will receive a digital return copy also. Tax professionals encourage you to review your digital copy of your return prior to reviewing with them and signing the necessary paperwork. Reviewing your return in advance will help determine if you have any additional questions.
- If you would like a hard copy of your return mailed to you, there will be an additional \$10.00 postage fee to cover the cost of shipping your tax return and documents to you.
- Electronic Signatures and ACH Payments will be utilized as much as possible to reduce your appointment time when meeting with your tax professional or picking up at the front desk without an appointment. Upon completion of your return, and prior to your appointment you will receive your signature pages and a payment form to sign in advance of picking up your return. Your fee will be deducted from your account upon completing your return and signatures being received.

COMMON FORMS CHECKLIST – IF YOU UPLOADED THE FORMS TO OUR PORTAL PLEASE INDICATE THIS

| COMMON INCOME FORMS TO BRING TO YOUR TAX APPOINTMENT | | | | | |
|---|--------------------------|-------------------------------|--------------------------|--------------------------|-----------------------------------|
| Enclosed | Portal | | Enclosed | Portal | |
| <input type="checkbox"/> | <input type="checkbox"/> | Driver’s License Copies | <input type="checkbox"/> | <input type="checkbox"/> | 1099-B: Stock Sales |
| <input type="checkbox"/> | <input type="checkbox"/> | W-2 Forms | <input type="checkbox"/> | <input type="checkbox"/> | K-1 From Partnership, |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-G: Unemployment/Grants | <input type="checkbox"/> | <input type="checkbox"/> | Corporation, Estate or Trust |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-R: IRA/401K/Pension | <input type="checkbox"/> | <input type="checkbox"/> | W-2G: Gambling Winnings |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-SSA: Social Security | <input type="checkbox"/> | <input type="checkbox"/> | 1099-A or C: Debt Cancellation or |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-MISC: Self Employment or | <input type="checkbox"/> | <input type="checkbox"/> | Foreclosure |
| <input type="checkbox"/> | <input type="checkbox"/> | Other Miscellaneous Income | <input type="checkbox"/> | <input type="checkbox"/> | 1099-SA: Health Savings Account |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-NEC: Self Employment | <input type="checkbox"/> | <input type="checkbox"/> | Disbursements |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-INT: Interest Income | <input type="checkbox"/> | <input type="checkbox"/> | 1099-Q: Education Savings Plan |
| <input type="checkbox"/> | <input type="checkbox"/> | 1099-DIV: Dividend Income | <input type="checkbox"/> | <input type="checkbox"/> | Disbursements |
| COMMON DEDUCTION FORMS TO BRING TO YOUR TAX APPOINTMENT | | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | 1095 A/B/C: Health Insurance | <input type="checkbox"/> | <input type="checkbox"/> | 1095-E: Student Loan Interest |
| <input type="checkbox"/> | <input type="checkbox"/> | 1098-T: College Tuition Paid | <input type="checkbox"/> | <input type="checkbox"/> | Schooling Expense Receipts |
| <input type="checkbox"/> | <input type="checkbox"/> | Cash Donation Receipts | <input type="checkbox"/> | <input type="checkbox"/> | 1098-INT: Mortgage Interest |
| <input type="checkbox"/> | <input type="checkbox"/> | Home Sold Closing Paperwork | <input type="checkbox"/> | <input type="checkbox"/> | Non-Cash Donation Receipts |
| <input type="checkbox"/> | <input type="checkbox"/> | Home Refi Closing Paperwork | <input type="checkbox"/> | <input type="checkbox"/> | Home Bought Closing Paperwork |
| <input type="checkbox"/> | <input type="checkbox"/> | New Dependent Social Security | <input type="checkbox"/> | <input type="checkbox"/> | Daycare Paid Receipt For Year |
| <input type="checkbox"/> | <input type="checkbox"/> | Card | <input type="checkbox"/> | <input type="checkbox"/> | Energy Credit Receipts |
| <input type="checkbox"/> | <input type="checkbox"/> | Itemized Deduction | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> | <input type="checkbox"/> | Totals/Receipts | <input type="checkbox"/> | <input type="checkbox"/> | |

IF YOU EXPECT THE FOLLOWING NEW ITEMS HAVE AFFECTED YOU IN 2023 OR WILL IN 2024 PLEASE INDICATE AS SUCH SO WE CAN ASSESS ANY TAX PLANNING NEEDS

| 2023 | 2024 | | 2023 | 2024 | |
|--------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|-----------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | Marital Status Change | <input type="checkbox"/> | <input type="checkbox"/> | Receiving Large Gift/Inheritance |
| <input type="checkbox"/> | <input type="checkbox"/> | New Dependent(s) | <input type="checkbox"/> | <input type="checkbox"/> | Selling Home Or Real Estate |
| <input type="checkbox"/> | <input type="checkbox"/> | Loss of Dependent(s) | <input type="checkbox"/> | <input type="checkbox"/> | Purchase Home Or Real Estate |
| <input type="checkbox"/> | <input type="checkbox"/> | Custody Agreement Changes | <input type="checkbox"/> | <input type="checkbox"/> | Refinancing A Home |
| <input type="checkbox"/> | <input type="checkbox"/> | Starting Student Loan Payments | <input type="checkbox"/> | <input type="checkbox"/> | Contributing To An IRA |
| <input type="checkbox"/> | <input type="checkbox"/> | Dependent Turning 17 | <input type="checkbox"/> | <input type="checkbox"/> | Contributing To Employee |
| <input type="checkbox"/> | <input type="checkbox"/> | Student in K-12 | <input type="checkbox"/> | <input type="checkbox"/> | Retirement Plan |
| <input type="checkbox"/> | <input type="checkbox"/> | Student in College | <input type="checkbox"/> | <input type="checkbox"/> | Health Insurance Through Gov’t |
| <input type="checkbox"/> | <input type="checkbox"/> | Student in year 5 of College or | <input type="checkbox"/> | <input type="checkbox"/> | Exchange (MN Sure) |
| <input type="checkbox"/> | <input type="checkbox"/> | Graduating From College | <input type="checkbox"/> | <input type="checkbox"/> | Contributing To A Health Savings |
| <input type="checkbox"/> | <input type="checkbox"/> | Child Adoption | <input type="checkbox"/> | <input type="checkbox"/> | Account |
| <input type="checkbox"/> | <input type="checkbox"/> | Increase In Income By 10% + | <input type="checkbox"/> | <input type="checkbox"/> | Contributing To Education Savings |
| <input type="checkbox"/> | <input type="checkbox"/> | Drop In Income By 10% + | <input type="checkbox"/> | <input type="checkbox"/> | Increase In Donations |
| <input type="checkbox"/> | <input type="checkbox"/> | Drawing Social Security | <input type="checkbox"/> | <input type="checkbox"/> | Decrease In Donations |
| <input type="checkbox"/> | <input type="checkbox"/> | Drawing From New Retirement | <input type="checkbox"/> | <input type="checkbox"/> | Significant Medical or Long-Term |
| <input type="checkbox"/> | <input type="checkbox"/> | Starting A Business/Rental | <input type="checkbox"/> | <input type="checkbox"/> | Care Expenses |
| <input type="checkbox"/> | <input type="checkbox"/> | Change In Residency | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> | <input type="checkbox"/> | Working In Non-Resident State | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> | <input type="checkbox"/> | Increase In Daycare Expense | <input type="checkbox"/> | <input type="checkbox"/> | |
| <input type="checkbox"/> | <input type="checkbox"/> | Decrease In Daycare Expense | <input type="checkbox"/> | <input type="checkbox"/> | |

| TAXPAYER INFORMATION | | TAXPAYER | SPOUSE |
|---|-------------------|--|--|
| Name | | | |
| Date of Birth (If New Client) | | | |
| Social Security Number (If New Client) | | | |
| Are you a dependent of someone else? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Are you a United States Citizen? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Date of Death | | | |
| Occupation | | | |
| Driver license/identification # | | | |
| DL/ID Issue Date | DL/ID Expir. Date | | |
| Personal Email Address | | | |
| Personal Cell Phone | | | |
| Home Phone | | | |
| Preferred Contact Method If Questions: <input type="checkbox"/> Phone Call <input type="checkbox"/> Text Message <input type="checkbox"/> Email | | | |
| ADDRESS INFORMATION | | | |
| Residential Street address: | | Apt/unit/lot #: | |
| City: | State: | Zip: | |
| Please provide a mailing address below if you do not want the above residential address listed on your return. | | | |
| Mailing Street address: | | Apt/unit/lot #: | |
| City: | State: | Zip: | |

- What is your filing status for 2023?
 Single Head of Household Married Filing Joint Married Filing Separate Unsure
 Note: Only one individual may claim HOH Status per residence. In the case of unmarried individuals living in the same residence that have children from different biological parents, this will generally be the individual that contributes more than 50% of the household expenses, not just the person that has a higher income.
- Are you being claimed as a dependent on someone else's return? Yes No
- At any time during 2023 did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No
- Do you have assets or bank accounts in a foreign country? Yes No
 If yes, provided Balance & Earnings Info.
- Did you have any foreign earned wage income during the tax year? Yes No
 If yes, provide supporting documentation.
- Are you reporting **ALL** sources of revenue for 2023, including, but not limited to, those listed below? Yes No
Other Income Types: Sale of virtual currency, unreported tips, cash payments for work performed, jury duty, election judge, alimony, and sales of assets previously or currently listed on a depreciation schedule of a business, farm, or rental property, or other unreported taxable income. **Self Employed, Farmers, Sharecroppers, or Rental Property Owners**, please complete these worksheets at the end of this organizer.
- Can you provide documentation for all of your deductions you are claiming on your tax return? Yes No
- Did you gift \$16,000 or more in money or property to an individual during the tax year? Yes No
 If, yes provide the information.
- Did you inherit any retirement accounts, stocks/bonds, real estate, life insurance proceeds, collectibles or any other items that may cause a taxable event during the year? Yes No
 If, yes provide the information.
- Did you start making payments on an SBA Loan that was deferred? Yes No
- Did you receive any Grants for your business? If, yes provide the information. Yes No
 If, yes provide the information.
- Did you receive an Employer Retention Credit during 2023? Yes No
 If, yes provide the information.

Completion of Your Return

How can we send your tax return to you upon completion? Please mark all that should apply:

- I need to meet with my tax professional
- Phone Review
- Microsoft Teams Virtual Appointment
- Online Secure Portal
- Pickup at Front Desk
- Mail – Note there is an \$10.00 fee for mailing your hard copy return if you will not be picking it up.

In all cases, and when possible, we will also send Signature Pages and a Fee Payment Form that will need to be signed electronically in advance, along with a digital copy of your return will be provided for your review in the portal. Please make sure we have the taxpayer's and spouse's email address listed on Page 5.

Banking Information

1. Please use the following Checking or Savings Account for the following transactions:

- Tax Prep Fee
- Refund Direct Deposit
- 2023 Taxes Due (Preferred Date: _____)
- Estimated Quarterly Tax Payments for 2024

| | | |
|------------|-----------------|-----------------|
| Bank Name: | Routing Number: | Account Number: |
| | | |

Tax Liabilities and Quarterly Estimates Paid

1. Have you paid the taxes due on your prior year's tax return(s) in full? Yes No
If no, do you currently have a payment plan in place? Yes No

2. Did you amend a prior year's tax return during the previous tax year? Yes No
If yes, please provide supporting documentation if not completed by Lindgren Tax & Accounting, Inc.

3. Did you make estimated tax payments during the tax year? Yes No
If yes, complete the following:

| | FEDERAL | DATE | STATE OF | DATE | STATE OF | DATE |
|----------------------------|---------|------|----------|------|----------|------|
| Carryover From 2021 | | | | | | |
| Quarter 1 | | | | | | |
| Quarter 2 | | | | | | |
| Quarter 3 | | | | | | |
| Quarter 4 | | | | | | |

Residency

1. What states did you reside in during the tax year?

| | Full Year | Part Year | If Part Year Enter the Following Dates | | |
|------------------|--------------------------|--------------------------|--|---------|----------|
| | | | Begin Date | | End Date |
| Minnesota | <input type="checkbox"/> | <input type="checkbox"/> | | Through | |
| Wisconsin | <input type="checkbox"/> | <input type="checkbox"/> | | Through | |
| | <input type="checkbox"/> | <input type="checkbox"/> | | Through | |
| | <input type="checkbox"/> | <input type="checkbox"/> | | Through | |
| | <input type="checkbox"/> | <input type="checkbox"/> | | Through | |

Charitable Donations

1. Did you make any cash, check or credit card donations? If yes, how much? _____
 Yes, List of Donations Provided No

Donations to an individual organization that exceed \$250 should have an accompanying receipt to verify the donation.

Note, Raffles are not deductible due to the possibility of receiving a good or service. Items purchased at a silent auction are only deductible to the extent of the amount paid exceeds the total prize value. Go Fund Me and Benefit/Fundraiser Contributions are not deductible charitable contributions unless it is a 501(c)3 organization.

2. Did you make any non-cash (i.e., Goodwill, Family Pathways, Etc.)? If yes, how much? _____
 Yes, Receipts Provided with Stated Value of Donations No

Note, if your total of all non-cash donations exceeds \$500.00 for the year, a completed receipt is required per IRS guidelines for each donation. You should be providing an itemized list of items donated to us with the receipt. Pictures of donated items are also recommended for your records.

3. Did you volunteer for a non-profit and incur miles on your vehicle?
 Yes, I drove _____ miles volunteering No

Itemized Deductions (Medical, Taxes, Mortgage Interest, Work Expenses)

Note: The Standard Deduction for 2023 is \$12,950 for individuals, \$19,400 for head of household, and \$25,900 for joint returns. If your itemized deductions are less than this, you will just take the standard deduction. However, we still recommend you answer these questions and provide the information on the Itemized Deduction Organizer in the event your state return does not conform to Federal law, or in the event there are state credits or adjustments for them, even if less than the standard deduction. We do not need your receipts or bills unless requested or unless you prefer to provide them to us with totals. If you will just be providing us the total, please provide the information on the Itemized Deductions Information after these questions.

1. Did your total prescriptions, health insurance, dental insurance, long term care insurance, doctor bills, dental bills, long term care/nursing home, eyeglasses, medical equipment and supplies, ambulance fees/transportation, etc. exceed 7.5% of your Adjusted Gross Income? Yes No

| | | | |
|--------------------------------|--|---------------------------------|--|
| Prescription medicine | | Lab and x-ray fees | |
| Health insurance (after tax) | | Qualified long-term care | |
| Dental insurance (after tax) | | Eyeglasses and contact lenses | |
| Medicare Part B, C and/or D | | Medical equipment and supplies | |
| Self-employed health insurance | | Ambulance fees | |
| Doctor & Dentists | | Medical transportation | |
| Hospital & Clinic | | Lodging | |
| | | Medical Miles (\$0.16 per mile) | |
| | | | |

2. Were you reimbursed, or did you pay, for any of the expenses listed above from a Medical Reimbursement Account, Medical Savings Account, Health Savings Account, or some other form of reimbursement?

| | | | |
|--------------------------------------|--|-------------------------------------|--|
| Flex spending account/cafeteria plan | | Health Savings Account distribution | |
| Medical savings account distribution | | Insurance reimbursement | |
| Long Term Care Ins Reimbursement | | | |

3. Did you pay any long-term care insurance premiums? Yes No

| | | | |
|-----------------------------------|--|---------------------------------|--|
| Taxpayer's LT Care Premium Amount | | Spouse's LT Care Premium Amount | |
| Name of LTC insurance company | | Name of LTC insurance company | |
| Policy # of long-term care ins. | | Policy # of long-term care ins. | |

4. Did you pay any vehicle registration fees/taxes that is based on the vehicles value? Yes No

Note, the fees portion of your annual registration is not deductible. For the tax portion, only the amount more than \$35.00 is deductible for Minnesota Registration Fees. Registration Fees for ATVs, Boats, Snowmobiles, etc. are not deductible. For states other than Minnesota, if your vehicle registration is a "fee" and not a "tax" it is not deductible.

5. Did you pay property taxes on a primary residence, vacation home, land, etc. that you own?
 Yes, Property Tax Statements Included No
6. Did you receive a Minnesota Homestead Credit Refund last year?
 Yes, I Received \$_____ No
7. Did you pay sales tax on any major purchases such as a car, boat, recreational vehicle?
 Yes, Purchase Receipts Included No
8. Do you have a personal use tax liability because of not paying sales or tax on items purchased online or purchasing items in a lower taxed state that would have been consumed in a higher tax state?
 Yes, Provided Receipts for Items Purchased Out of State with No Sales Tax Paid No
9. Did you have a mortgage, home equity loan, camper (with sleeping, bathroom, and kitchen facilities), or boat (with sleeping, bathroom, and kitchen facilities).
 Yes, Form 1098 or December Statement Showing Total Interest Paid Included No
10. Did you pay Private Mortgage Insurance to your home mortgage lender during the tax year?
 Yes, Form 1098 Included No
11. Did you refinance your mortgage during the year?
 Yes, Copy of Closing Disclosure/Alta Statement Included No
12. Have you ever rolled other debt (credit cards, car loans, etc.), during 2023 or in prior years, including closing fees, into any of the mortgages that you had a balance on in 2023?
 Yes No
13. Are any of mortgages that you had a balance on in 2023 a result of purchasing property other than that the property that the loan is secured by (i.e., purchased cabin by taking a loan against primary residence)?
 Yes No
14. Did you have reported and/or unreported gambling winning and losses.
 Yes, win/loss statements provided to support amount lost versus amount won. No

If you have other deductions that you may think qualify as other deductions, please feel to provide this information. In most cases tax preparation fees, attorney fees, unreimbursed work expenses, safe deposit boxes, IRA fees, and investment fees are no longer deductible.

Dependents

| DEPENDENT INFORMATION | #1 | #2 | #3 | #4 | #5 |
|---|---|---|---|---|---|
| Name | | | | | |
| Social Security Number | | | | | |
| Birth Date | | | | | |
| Lived With You More Than 6 Months | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| Did you provide more than ½ of their support as defined below | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| Did they earn more than \$4400 if over age 24 AND not a student? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| Do they have a valid SS# and Birth Cert? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| Are they permanently disabled? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| Are they a foster child or adopted? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| If you are not married, does the other biological parent live with you? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| What is the other parent's income? | | | | | |
| Support/Cost of maintaining your home is defined as the cost of keeping up a home such as rent, mortgage interest, property taxes, insurance, repairs, utilities, and groceries. Support is <u>NOT</u> defined as the cost of clothing, education, medical treatment, vacations, life insurance or transportation. | | | | | |
| K-12 EXPENSES FOR YOUR DEPENDENTS | | | | | |
| For more information on what qualifies for qualified expenses go to www.revenue.state.mn.us/qualifying-expenses | | | | | |
| Were they a K-12 Student | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| What grade were they in on 12/31? | | | | | |
| Cost of required textbooks, supplies, instruments, materials, in public, private, or home school? | | | | | |
| Costs of computer and software | | | | | |
| Cost of music or dance lessons (do not include competitive dance fees)? | | | | | |
| Cost of field trips? | | | | | |
| Private School Tuition Cost? | | | | | |
| Cost of after school reading, math, science, history, or fine arts? | | | | | |
| Cost of tutoring by qualified? | | | | | |
| Cost of Driver's Ed Training? | | | | | |

Daycare, Pre-School, and After School Care Expenses

| | | Taxpayer | | Spouse | |
|--|---------|------------|-------------|------------|--------|
| Amount Flexed Through Employer | | | | | |
| List the total paid for each child below for the year, even if it was flexed through your employer. | | | | | |
| Child Name | Amount | Child Name | Amount | Child Name | Amount |
| | | | | | |
| | | | | | |
| | | | | | |
| Note: We need the name of the provider, address, and tax ID number of each daycare provider. Please list below if not provided on a sheet from your daycare provider. If we do not have this information, we cannot use the amount paid to offset flex amounts from your employer or use them to qualify for a credit. | | | | | |
| Name of Provider | Address | Tax ID # | Amount Paid | | |
| | | | | | |
| | | | | | |
| | | | | | |

529 Education Savings Plans

1. Did you contribute to a qualified 529 qualified education savings account? Yes No

If yes, complete the information below:

| Trustee/Financial Institution | Account Number | Amount |
|-------------------------------|----------------|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Some states allow a credit or income subtraction for contributing to these accounts.

COLLEGE EXPENSES FOR YOU OR YOUR DEPENDENTS

| | | | | | |
|---|---|---|---|---|---|
| Students Name | | | | | |
| What years have they attended? | | | | | |
| At Least ½ Time College Student? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| Cost of tuition (before grants or scholarships). You are required to provide a copy of the Form 1098-T. | | | | | |
| Required Books | | | | | |
| Required Supplies, Materials, or Equip | | | | | |
| Amount of scholarships on Form 1098-T? | | | | | |
| Amount of scholarships received NOT reported on 1098-T? | | | | | |
| Do they have any felony drug convictions? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |
| What amount was reimbursed by their employer? | | | | | |
| What amount was withdrawn from a Section 529 plan or other Education Savings? | | | | | |
| Were any of the expenses paid from Series EE Bonds purchased after 1989? | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N | <input type="checkbox"/> Y <input type="checkbox"/> N |

IMPORTANT INFORMATION FOR COLLEGE STUDENT DEPENDENTS THAT RECEIVED SCHOLARSHIPS: If your student received any scholarships during the calendar year please get a copy of their student account activity showing tuition, fees, room, and board that was paid. This activity is critical and will also show the payments you made, and scholarships received. Additionally, it is recommended that your child not file their tax return until you have because we may need to prepare their tax return in order to maximize the college tax credits on your return based on income, college expenses and scholarships.

Student Loans

1. Did you pay any student loan principal and interest during the tax year? Yes No
If yes, please provide Form 1098-E or a statement from the lender showing the amount of student loan interest paid.

2. Did you have any student loan debt forgiven in 2023? Yes No
If, yes provide the information.

Energy Credit

1. Did you make any of the energy efficiency improvements (solar electric, energy star rated windows or doors, fuel cells, geothermal heat pump, solar water heating, small wind energy, insulation, high efficiency furnace, high efficiency central air)? Yes No
If, yes provide a copy of the receipts showing the cost, as well as a copy of the paperwork showing it meets the standards to qualify for the energy credit

Home Sale or Home Purchases

1. Did you buy or sell real estate during the tax year? Yes No
 Primary Residence Bought Sold
 Was it your primary residence for 2 of the last 5 years? Yes No
 Cabin/Vacation Home Bought Sold
 Rental Property Bought Sold
2. Did you have a short sale, foreclose, or abandon a principal residence or other real property? Yes No
3. Did you acquire this home in a like-kind (section 1031) exchange and sell it within 5 years of acquiring it? Yes No
4. Was the home ever used as an investment or rental property? Yes No
5. Did you sell due to a change of health, place of employment or other unforeseen circumstances? Yes No
6. Have you sold and excluded gain from another principal residence within the last 2 years? Yes No
7. When you purchased the home, did you receive a local, state, or federal mortgage subsidy that is subject to a recapture tax if you sell the home before a certain date? Yes No
8. In addition to the closing documents, please provide the following information for any home you sold during the tax year.

| Address Of Home Sold | Date Home Was Sold | Sales Price of Home |
|------------------------|-------------------------|------------------------------|
| | | |
| Original Purchase Date | Original Purchase Price | Cost of Capital Improvements |
| | | |

Minnesota Homestead Credit

Do you want us to prepare your Minnesota Homestead Credit Refund for you for the current year? Yes No

Note: We will have you pre-pay the \$30.00 Fee if we expect your refund to exceed \$60.00

Please provide the following income that is not reported on your income tax return so we can accurately calculate your refund amount with Minnesota.

- \$_____ Adjusted Gross Income of other individuals living in your home that are not your spouse (unless you are not filing a joint return) or dependent listed on your tax return.
- \$_____ Nontaxable Income of other individuals other than your dependents living in your home.
- \$_____ Worker’s Compensation Benefits
- \$_____ Third Party Sick Pay Benefits
- \$_____ Life Insurance Proceeds
- \$_____ Medical Flex Spending Account contributions
- \$_____ Employer paid adoption expenses
- \$_____ Employer tuition and fees expense reimbursement
- \$_____ Other Unreported Non-Taxable Income. Please explain: _____

Individual Retirement Accounts (IRA) – Non-Employer Plan

1. In addition to your 401(k), 403(b), SIMPLE or other retirement plan offered by your employer, did you or will you contribute to a Roth IRA, Traditional IRA, or SEP IRA prior to April 18, 2024 for the 2023 tax year? Yes No
 If yes, complete the information below:

| IRA Type | Taxpayer Amount Contributed | Spouse Amount Contributed |
|-------------------------|-----------------------------|---------------------------|
| Traditional IRA | | |
| ROTH IRA | | |
| SEP IRA (Self Employed) | | |

2. Did you convert funds in a Traditional IRA or Traditional 401(k) into a Roth IRA or Roth 401(k)? Yes No
 If yes, provide us with Form 1099-R for withdrawal or deposit confirmation if 1099-R code is not "G"
3. Did you rollover funds from one retirement account to another? Yes No
 If yes, provide us with Form 1099-R for withdrawal deposit confirmation if 1099-R code is not "G"
4. Did you make a withdrawal from a Roth IRA? Yes No
 If yes, please answer the following:
 Have your Roth IRA's been open for more than 5 years? Yes No
 Did you still have Roth IRA Accounts open on December 31, 2023? Yes No

Health Insurance and Health Savings Accounts

Note: Health Savings Accounts (HSA) are NOT the same as Flexible Spending Accounts (FSA), Health Reimbursement Accounts (HRA), or Medical Reimbursement Accounts (MRA).

1. Did you, your spouse, and/or your dependents have health insurance through a government health insurance exchange such as MN Sure, HealthCare.Gov, etc.? Yes No
 If you answered yes, provide Form 1095-A.
2. Did you have a qualified HSA along with a Qualified HSA High Deductible Plan? Yes No
 If yes, indicate type of coverage and the dates of coverage below:

| Policy Type | Start Date | End Date |
|-------------|------------|----------|
| Single | | |
| Family | | |

3. If you took a withdrawal from your HSA, were any and of the funds reported on your Form 1099-SA for the total distributions during the year used for non-medical or non-dental expenses? Yes No
 If yes, complete the following table

| Withdrawals | Taxpayer | Spouse |
|--|----------|--------|
| Total Withdrawn from HSA – See Form 1099-SA | | |
| Total From Above Used for Medical Purposes | | |
| Total From Above Used for Non-Medical Purposes | | |
| Amounts Rolled Over Between HSA Accounts | | |
| Include expenses paid for your dependents with the total for taxpayer or spouse. | | |

4. Outside of the contributions made to your HSA through payroll deduction and from your employer, did you or will you make additional contributions to your HSA prior to April 18, 2024 for the 2023 tax year? Yes No

| Contribution Source | Taxpayer | Spouse |
|---|----------|--------|
| Non-Payroll Contributions | | |
| Employer & Employee Payroll Contributions (W2 – Code W) | | |
| Additional Contributions Before Tax Deadline | | |

| RENT AND ROYALTY INCOME AND EXPENSES | | | |
|--|----------------------|--|--------------------|
| Property Type: | | Ownership Percentage If Not 100%: _____ | |
| Location (Street Address): | | | |
| City: | State: | | Zip: |
| Days Rented At Fair Market Value | | Days Rented At Less Than Fair Market Value | |
| Days Of Personal Use | | Purchase Date (If Not During Tax Year) | |
| Income | | | |
| <u>Rents Received</u> | | <u>Royalties Received</u> | |
| | | | |
| Expenses | | | |
| Advertising | | Repairs | |
| Automobile Expense | | Supplies | |
| Travel | | Property Taxes | |
| Cleaning And Maintenance | | Other Taxes | |
| Commissions | | Telephone | |
| Mortgage Insurance (PMI) | | Electric | |
| | | Gas | |
| Other Insurance | | Water & Sewer | |
| Legal And Professional Fees | | Sanitation | |
| Management Fees/Dues | | Internet | |
| Mortgage Interest | | Cable Or Satellite | |
| Other Interest | | | |
| Depreciable Assets Purchased During Tax Year | | | |
| <u>Item</u> | <u>Date Acquired</u> | <u>Date In Service</u> | <u>Cost</u> |
| | | | |
| | | | |
| | | | |
| Depreciable Assets Sold/Disposed During Tax Year | | | |
| <u>Item</u> | <u>Date Sold</u> | <u>Date Removed</u> | <u>Sale Amount</u> |
| | | | |
| | | | |
| | | | |
| Automobile Expenses | | | |
| Description of vehicle | | | |
| Date placed in service | | | |
| Mileage information | Jan through June | July through Dec | |
| Business Miles | | | |
| Personal Miles | | | |

FARM INCOME AND EXPENSES

| | |
|---|---------------------|
| Name Of Farm: | Employer ID Number: |
| Principal Product: | |
| Owner: Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Joint <input type="checkbox"/> | |

Farm Income

| | | | |
|--|--|--|--|
| Sales Of Livestock, Etc. Purchased For Resale | | Crop Insurance Proceeds | |
| Cost Of Livestock, Etc. Purchased For Resale | | Federal Crop Disaster Payments | |
| Sales Of Livestock, Produce, Grains, Etc. Raised | | Prior Year Crop Insurance Proceeds Deferred | |
| Total Distributions From Cooperatives | | Prior Year Fed Crop Disaster Payments Deferred | |
| Agricultural Program Payments | | Custom Hire (Machine Work) Income | |
| Commodity Credit Corporation Loans | | Other Income (Including Gas Tax Credit/Refund) | |
| CCC Loans Forfeited/Repaid With Certificates | | | |

Farm Expenses

| | | | |
|----------------------------------|--|------------------------------------|--|
| Car And Truck Expenses | | Repairs And Maintenance | |
| Chemicals | | Seeds And Plants | |
| Conservation Expenses | | Storage And Warehousing | |
| Custom Hire (Machine Work) | | Supplies | |
| Employee Benefit Programs | | Property Taxes | |
| Feed | | Other Taxes | |
| Fertilizers And Lime | | Telephone | |
| Freight And Trucking | | Electric | |
| Gasoline, Fuel, And Oil | | Gas | |
| Insurance (Other Than Health) | | Water & Sewer | |
| Insurance – Self-Employed Health | | Sanitation | |
| Interest – Mortgage | | Internet | |
| Interest – Other | | Cable Or Satellite | |
| Gross Wages | | Veterinary, Breeding, And Medicine | |
| Pension And Profit-Sharing Plans | | | |
| Rent – Machinery And Equipment | | | |
| Rent – Land Or Animals | | | |

Depreciable Assets Purchased During Tax Year

| <u>Item</u> | <u>Date Acquired</u> | <u>Date In Service</u> | <u>Cost</u> |
|-------------|----------------------|------------------------|-------------|
| | | | |
| | | | |
| | | | |
| | | | |

Depreciable Assets Sold/Disposed During Tax Year

| <u>Item</u> | <u>Date Sold</u> | <u>Date Removed</u> | <u>Sale Amount</u> |
|-------------|------------------|---------------------|--------------------|
| | | | |
| | | | |
| | | | |
| | | | |

Automobile Expenses

| | | | | |
|------------------------|------------------|------------------|------------------|------------------|
| Description of vehicle | | | | |
| Date placed in service | | | | |
| Mileage information | Jan through June | July through Dec | Jan through June | July through Dec |
| Business Miles | | | | |
| Personal Miles | | | | |

| SELF EMPLOYMENT BUSINESS INCOME AND EXPENSES | | | | |
|---|----------------------|-----------------------------------|--------------------|---------------------------------------|
| Name Of Business: | | Federal ID: | State ID: | |
| Business Address: | | | | |
| Principal Business/Profession: | | | | |
| Owner: Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Joint <input type="checkbox"/> | | | | |
| Accounting Method: Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other <input type="checkbox"/> | | | | |
| Method Used To Value Closing Inventory: Cost <input type="checkbox"/> Lower Of Cost Or Market <input type="checkbox"/> Other <input type="checkbox"/> | | | | |
| Income | | | | |
| <u>1099-MISC Income</u> | | <u>Non 1099-MISC Income</u> | | <u>Sales Returns & Allowances</u> |
| Costs Of Goods Sold | | | | |
| Inventory At Beginning Of Year | | | | |
| Purchases | | | | |
| Items Withdrawn For Personal Use | | | | |
| Cost Of Labor, Not Including Your Salary | | | | |
| Materials And Supplies | | | | |
| Other Costs | | | | |
| Inventory At End Of Year | | | | |
| Expenses | | | | |
| Advertising | | Repairs And Maintenance | | |
| Car And Truck Expenses | | Supplies (Not Cost of Goods Sold) | | |
| Commissions And Fees | | Taxes And Licenses | | |
| Contract Labor | | Travel | | |
| Depletion | | Meals And Entertainment | | |
| Depreciation | | Property Taxes | | |
| Employer Benefit Programs | | Telephone | | |
| Insurance (Other Than Health) | | Electric | | |
| Self-Employed Health Insurance Attributable To Business | | Gas | | |
| | | Water & Sewer | | |
| Mortgage Interest | | Sanitation | | |
| Other Interest | | Internet | | |
| Legal And Professional Fees | | Gross Wages | | |
| Office Expenses | | | | |
| Pension And Profit-Sharing Plans | | | | |
| Equipment Rental | | | | |
| Property Rental | | | | |
| Depreciable Assets Purchased During Tax Year | | | | |
| <u>Item</u> | <u>Date Acquired</u> | <u>Date In Service</u> | <u>Cost</u> | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Depreciable Assets Sold/Disposed During Tax Year | | | | |
| <u>Item</u> | <u>Date Sold</u> | <u>Date Removed</u> | <u>Sale Amount</u> | |
| | | | | |
| | | | | |
| | | | | |
| Automobile Expenses | | | | |
| Description of vehicle | | | | |
| Date placed in service | | | | |
| Business Miles | Jan to Jun | July to Dec | Jan to Jun | July to Dec |
| Personal Miles | Jan to Jun | July to Dec | Jan to Jun | July to Dec |

