

**Lindgren Tax & Accounting, Inc.**  
**11515 Lake Lane Boulevard – Suite 102**  
**Chisago City, MN 55013**  
**651.257.2152**  
**general@lindgrentaxandaccounting.com**  
**www.lindgrentaxandaccounting.com**

Enclosed is our 2025 Tax Organizer which we ask each client to complete to ensure that we have all the information needed for your tax appointment. This is extremely critical with the tax changes that have occurred to ensure we have all your pertinent information.

If you have someone you know that is looking for a new tax professional, we are not planning on taking on any new clients for this upcoming season unless there is some type of a pre-existing relationship through a current client, such as parents or kids. The earlier in the season we are, the more likely will be able to take on a new client in these cases. Later in the season we cannot guarantee that we will make an exception.

One of the questions we are continually asked each year is if you need to meet with your tax professional to drop off and/or pickup your taxes. Since almost everything we need to know is included in this organizer, we generally say if there were not any major life events (birth, death, marriage, divorce, significant income change, retirement planning needed, etc.), that you can more than likely just drop your tax information off at the front desk without meeting with your tax professional. Upon completion your tax professional will provide you a summary of your return, and any important notes via email or a phone call. From there you can determine if you need to meet with your tax professional. Our office will generally notify you if your tax professional recommends meeting with them when we contact you to notify you of your return completion. Drop off appointment will not be scheduled more than 30 minutes and pick up appointments will not be scheduled more than 15 minutes with your tax professional unless approved.

If you are not dropping off your information off at our tax office, please DO NOT EMAIL OR TEXT US ANY DOCUMENTS THAT HAVE CONFIDENTIAL INFORMATION ON IT. All information can be sent do us digitally at <https://lindgrentaxandaccounting.com/client-portal/> in one of two ways:

1. Access Your Secure Portal Folder – Login with your email and password. If you don't know your password, choose forgot password? If you do not get a password reset email, then you are not currently set up.
2. Upload Your Documents and Send To A Specific Employee
  - a. Enter your Email Address, First Name, and Last Name
  - b. Click Continue
  - c. Choose your tax professional in the drop down (Wade or Cory)
  - d. Upload your files by dragging and dropping and selecting them for the folder they are located in on your PC.

Upon completion of your return, a hard copy will be made available to be picked up at our front desk, or an appointment with your tax professional. Hard copies can be mailed to you for an additional \$10 fee. We can also provide you a copy of your return in digital format via our secure Sharefile Portal, so you can access your return information. We will not email your return or confidential information to your directly or to a third party. This information can only be provided to you or a third party through our secure portal.

#### **2026 OFFICE HOURS**

<b>Tax Season February 2, 2026 – April 15, 2026</b>		<b>Offseason</b>
Monday - Thursday	9:00 – 8:00	Monday and Friday
Friday	9:00 – 4:00	Tuesday - Thursday
Saturday (2/21 Thru 4/11)	9:00 – 1:00	Saturday

**The following is your tax professional's availability to meet with you for an appointment. Any hours not listed, your tax professional is either not in the office, or they have designated the time as work time only.**

	<b>Cory Lindgren</b>	<b>Wade Clarin</b>
<b>Monday</b>	<b>2:00 PM – 8:00 PM</b>	<b>6:00 PM – 8:30 PM</b>
<b>Tuesday</b>	<b>9:00 AM – 2:00 PM</b>	<b>NO APPOINTMENTS</b>
<b>Wednesday</b>	<b>2:00 PM – 8:00 PM</b>	<b>6:00 PM – 8:30 PM</b>
<b>Thursday</b>	<b>9:00 AM – 2:00 PM</b>	<b>NO APPOINTMENTS</b>
<b>Friday</b>	<b>9:00 AM – 4:00 PM</b>	<b>NO APPOINTMENTS</b>
<b>Saturday</b>	<b>9:00 – 1:00 Starting February 21st</b>	<b>9:00 – 1:00 Saturdays on 2/21, 3/7, 3/14, 3/28, 4/4</b>

During tax season, email is often the best method of contact for our tax professionals for specific questions regarding taxes or updates. We try to respond to your emails by the next business day at the latest. The following are our email addresses:

General Information      [general@lindgrentaxandaccounting.com](mailto:general@lindgrentaxandaccounting.com)  
Cory Lindgren              [cory@lindgrentaxandaccounting.com](mailto:cory@lindgrentaxandaccounting.com)  
Wade Clarin              [wade@lindgrentaxandaccounting.com](mailto:wade@lindgrentaxandaccounting.com)

#### **STAFF CHANGES**

Courtney Knuth will not be returning to our office for this coming season, as she has decided to focus more on being present for her kids and focusing on her full-time job. Courtney has been a tremendous asset to our office since 2016 and will be missed. We understand change is never easy but ask that you remain confident that we will continue meeting your expectations and needs moving forward. While Courtney's clients have been assigned to Cory, there is a chance that some of you may meet with Wade depending on our workload at the time you bring your information in.

To assist with the additional workload, Cory has brought back two additional tax preparer assistants that worked for him prior to 2025 to do data entry, so he will now have three that assist him directly on his returns instead of just one. Cory will be reviewing all returns that his assistants work on and then finalizing the return to optimize tax strategy and planning, credit maximization, and tax liability minimization. While we did attempt to hire a new tax professional to replace Courtney, however, we were not able to hire anyone that met the qualifications and standards that we were looking for from the candidates that applied.

## WHAT WERE THE BIG CHANGES THAT OCCURRED THE AFFECTS YOUR 2025 INCOME TAX RETURNS?

The following are some changes that are more than likely to affect you. For more information you can go to <https://www.irs.gov/newsroom/one-big-beautiful-bill-provisions> to get more detailed explanations of the items below or information on additional changes that may affect you.

- Tax rates that were set to expire on 12/31/2025 are now considered permanent since there is no expiration date.
- Standard deductions are now permanently increased since there is no expiration date and will be adjusted annually for inflation. These amounts for 2025 are \$15,750 for single, \$31,500 for joint, and \$23,625 for head of household.
- Seniors, age 65 or older, will each receive an additional deduction of \$6,000 (\$12,000 if both joint filers are over 65). Note, this deduction will expire on December 31, 2028, based on the current tax law in place. This deduction will be phased out for taxpayers with modified adjusted income over \$75,000 for individual filers, and \$150,000 for joint filers.
- Reported Tips (on your W-2) and Unreported Tips (Form 4137) will qualify for a deduction on your tax return up to \$25,000 if your income is under \$150,000 for non-joint filers and \$300,000 for joint filers. Reminder, all tips of any form that are not reported on your W-2 should still be getting reported to your tax professional. If allocated tips are reported by your employer on your W-2, these tip amounts can be corrected by your tax professional if they reported too much or too little tips.
  - If you are self-employed, please provide the amount of your income that was reported that was considered tip income.
- Generally, overtime of \$12,500 for single filers, \$25,000 for joint filers, will be allowed to take a deduction on your income if less than \$150,000 for single filers and \$300,000 for joint filers. You will need to provide us with the final paystub for any employers that you received overtime in 2025, since this is not reported separately on your W-2 for 2025. This exclusion is only on the “half portion of overtime,” meaning the regular pay included in your overtime cannot be excluded. Additionally, if you were paid more than time and a half (i.e. double time), only the first half can be excluded if you qualify for the deduction.
- Child tax credit was increased from \$2,000 to \$2,200 and will now be adjusted annually for inflation.
- The State and Local Income Tax (SALT) Deduction has been increased to \$40,000 from \$10,000 for most taxpayers. Taxpayers that pay more than \$10,000 in state income taxes, property taxes, vehicle registration taxes, and in some cases sales taxes on large purchases will now see a larger deduction and may begin itemizing again if the \$10,000 limitation affected them previously.
- Electric Vehicle Credits for vehicles purchased after September 30, 2025 are no longer eligible.
- Residential Energy Credits for previously qualified items, will not be eligible for any eligible property installed after December 31, 2025. You are required to provide the Qualified Manufacturer Identification Number (QMIC/PIN) to confirm they are eligible if purchased and installed prior to December 31, 2025. Qualified Energy Credits for 2025 include the following:
  - **Energy Efficient Home Improvement Credit:** A credit of 30% of costs, with a maximum annual credit of \$1,200 for most general improvements (e.g., insulation, windows, doors, central A/C) and a separate \$2,000 annual limit for heat pumps and biomass stoves/boilers.
  - **Residential Clean Energy Credit:** A credit of 30% of costs for clean energy property like solar panels, battery storage, and geothermal heat pumps. There is no annual or lifetime dollar limit for most of this property, and any excess credit can be carried forward to future tax years.
- Certain new vehicle purchases from 2025 through 2028 that have loans will be eligible for an interest deduction for the amount of interest paid (up to \$10,000) each year. Please provide us with your Purchase Agreement and a history of your loan payments for 2026 if the following applies:
  - Loan was originated after December 31, 2024
  - Loan was used to purchase a vehicle originally used by the taxpayer
  - Loan was secured by a lien on a vehicle that has a vehicle weight rating of less than 14,000 pounds and underwent final assembly in the United States.
  - Loan was secured by a vehicle used for personal-use, and not for business.

- Expanded and permanent 100% bonus depreciation for qualified assets for businesses.
- QBI Deduction of 20% for all qualified businesses was made permanent.
- 1099-K threshold for payments through PayPal, Venmo, etc., increased to \$20,000 annually.
- For 2025, and payments for non-employee compensation remained at \$600. In 2026 this will be increased to \$2,000 and adjusted annually for inflation. Note, just because you may not receive a form from someone you performed work for, and were not an employee, should be reported to your tax professional whether, no matter the form (cash, check, credit card, PayPal, Venmo, etc) that payment was received in. Barter exchanges should also be reported as income.
- Beginning in 2026, Flexible Spending Arrangements for Daycare from your payroll have been increased to \$7,500, from \$5,000. If you are Married Filing Separately this amount is no \$3,750. You will want to make adjustments to your payroll in 2026 if you want to max this out for the year due to this increased amount if offered by your employer.
- IRA Contribution Limits in 2025 are \$7,000, plus a \$1,000 catch up if you are age 50 and older.
- Establishment of Trump Accounts:
  - Trump Accounts cannot be funded before July 4, 2026.
  - The federal government will make a one-time \$1,000 contribution for each eligible child's account.
  - Authorized contributions from individuals and employers are allowed up to \$5,000 per year.
  - Employers can contribute up to \$2,500 per year toward an employee's or dependent's Trump Account without it counting as taxable income for the employee.
  - Funds must be invested in certain mutual funds or exchange-traded funds that track a U.S. stock index such as the S&P 500.
  - Generally, money cannot be withdrawn before the year the child turns 18.
  - After that point, the account is treated like a traditional IRA with similar tax rules.
- Adoption Credit now allows up to \$5,000 of the adoption credit to be refund, with any credit amount carried forward not being eligible for the refundable portion.

### COMMON INCOME FORMS TO BRING TO YOUR TAX APPOINTMENT OR TO UPLOAD TO PORTAL

Enclosed	Portal	Enclosed	Portal
<input type="checkbox"/>	<input type="checkbox"/>	Driver's License Copies	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	W-2 Forms	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Final Paystub From All Employers (New for 2025)	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-G: Unemployment/ Grants	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-R: IRA/401K/Pension	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-SSA: Social Security	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-MISC: Self Employment or Other Misc Income	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-NEC: Self Employment	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-INT: Interest Income	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	1099-DIV: Dividend Income	<input type="checkbox"/>

### 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 Papers	<input type="checkbox"/>	<input type="checkbox"/>	Non-Cash Donation Receipts
<input type="checkbox"/>	<input type="checkbox"/>	Home Refi Closing Papers	<input type="checkbox"/>	<input type="checkbox"/>	Home Bought Closing Papers
<input type="checkbox"/>	<input type="checkbox"/>	New Dependent Social Security Card	<input type="checkbox"/>	<input type="checkbox"/>	Daycare Paid Receipt For Year
<input type="checkbox"/>	<input type="checkbox"/>	Itemized Deduction Receipts	<input type="checkbox"/>	<input type="checkbox"/>	Energy Credit Receipts
					Vehicle Purchase Agreements

IF YOU EXPECT THE FOLLOWING NEW ITEMS HAVE AFFECTED YOU IN 2025 OR WILL IN 2026 PLEASE INDICATE AS SUCH SO WE CAN ASSESS ANY TAX PLANNING NEEDS

2025	2026	2025	2026
<input type="checkbox"/>	<input type="checkbox"/>	Marital Status Change	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	New Dependent(s)	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Loss of Dependent(s)	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Custody Agreement Changes	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Student Loan Payments	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Dependent Turning 17	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Student in K-12	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Student in College	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Student in year 5 of College or Graduating From College	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Child Adoption	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Increase In Income By 10% +	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Drop In Income By 10% +	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Drawing Social Security	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Drawing From Retirement	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Starting A Business/Rental	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Change In Residency	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Working In Non-Resident State	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Increase In Daycare Expense	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	Decrease In Daycare Expense	<input type="checkbox"/>

## Notes for Taxes

### **What changes in 2025 should we be aware of that changed and could affect your return being filed this year?**

What changes in 2026 or other future years should we be aware of that could affect your tax situation or do you need a tax plan in place for?

## What documents are you missing?

**What other information should we know that occurred in 2025, or will occur in 2026?**

<b>TAXPAYER INFORMATION</b>		<b>TAXPAYER</b>	<b>SPOUSE</b>		
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					
<b>Preferred Contact Method If Questions:</b>		<input type="checkbox"/> Phone Call	<input type="checkbox"/> Text Message	<input type="checkbox"/> Email	
<b>ADDRESS INFORMATION</b>					
Residential Street address:		Apt/unit/lot #:			
City:	State:	Zip:			
<b>Please provide a mailing address below if you do not want the above residential address listed on your return.</b>					
Mailing Street address:		Apt/unit/lot #:			
City:	State:	Zip:			

### Completion of Your Return

Lindgren Tax & Accounting, Inc offers you FREE 24/7 access to your tax returns to review your tax returns upon completion, as well as any supporting documentation that you have provided while you are a current client. Would you like access to our Sharefile Secure Portal to review your tax return in advance of picking it up or to provide them to a third party (bank, attorney, financial advisor, etc) or in the event you lose your hard copy that we provide to you upon completion of your return?  Yes  No

Note: Since we now store all of your records digitally (at minimum 4 years), we no longer maintain physical records of your tax returns or supporting documentation. Additionally, we will not send your information to a third party without a signed and written request.

### **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.

If you will not be meeting with your tax professional upon completion of your return, your tax professional will call or email you a summary of your return for review in advance. If you are picking up a tax return that has an individual that will not be able to come into sign, we can send the signature pages electronically in advance upon request, so you don't need to bring the signature page home and back to get the returns filed. While you will receive our invoice electronically if we have your email on file, your fee is not due until you pick up your income tax return. You can elect to pay it in advance through the link on the invoice or when you come into our office.

### **Banking Information**

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

Refund Direct Deposit  
 2025 Taxes Due (Preferred Date: \_\_\_\_\_)  
 Estimated Quarterly Tax Payments for 2026

Bank Name:	Routing Number:	Account Number:

### **General Questions**

1. What is your filing status for 2025?

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.

2. Are you claiming any dependents for 2025?  Yes  No

To claim anyone as a dependent (except for specified terms of a divorce or custody agreement), you must provide support at least 50% of their cost of maintaining their allocated portion of your home, such as rent, mortgage interest, property taxes, insurance, repairs, utilities, and groceries. Support is NOT defined as the cost of clothing, education, medical treatment, vacations, life insurance or transportation. Additionally, if they are not a student and their adjusted gross income exceeds \$5,000 you cannot claim them as a dependent. If they are a student, there is no income limitation, but you need to provide at least 50% of their support as defined above.

a. New Dependents Name, Birthdate, and Social Security Number For 2025

\_\_\_\_\_

b. Dependents To Remove From Last Years Tax Return

\_\_\_\_\_

3. Are you being claimed as a dependent on someone else's return?  Yes  No

4. At any time during 2025 did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  Yes  No

5. Do you have assets or bank accounts in a foreign country?  Yes  No

If yes, provided Balance & Earnings Info.

6. Did you have any foreign earned wage income during the tax year?  Yes  No

If yes, provide supporting documentation.

7. Are you reporting **ALL** sources of revenue for 2025, 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.

8. Can you provide documentation for all of your deductions you are claiming on your tax return?  Yes  No

9. Did you gift \$18,000 or more in money or property to an individual during the tax year?  Yes  No

If, yes provide the information.

10. 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.

11. Did you receive any Grants for your business?  Yes  No If, yes provide the information.

12. Did you receive an Employer Retention Credit during 2025?  Yes  No

If, yes provide the information.

**Tax Liabilities and Quarterly Estimates Paid**

1. Have you paid the taxes due on your prior year's tax return(s) in full?  
If no, do you currently have a payment plan in place?  Yes  No  
 Yes  No
2. Did you amend a prior year's tax return during the previous tax year?  
If yes, please provide supporting documentation if not completed by Lindgren Tax & Accounting, Inc.  Yes  No
3. Did you make estimated tax payments during the tax year?  
If yes, complete the following:  Yes  No

	FEDERAL	DATE PAID	STATE OF	DATE PAID	STATE OF	DATE PAID
			_____		_____	
<b>Carryover From 2024</b>						
<b>Quarter 1 (4/15/25)</b>						
<b>Quarter 2 (6/15/25)</b>						
<b>Quarter 3 (9/15/25)</b>						
<b>Quarter 4 (1/15/26)</b>						

**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
<b>Minnesota</b>	<input type="checkbox"/>	<input type="checkbox"/>		Through	
<b>Wisconsin</b>	<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	
	<input type="checkbox"/>	<input type="checkbox"/>		Through	

**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 interest paid.
2. Did you have any student loan debt forgiven in 2025?  Yes  No  
If yes, provide the information.

**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

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

**Charitable Donations (Please provide this information even if you don't itemize)**

1. There is no standard amount that can be taken for cash donations. Did you make any cash, check or credit card donations?  No If yes, provide a completed list below:

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

Name of Organization	Amount	Name of Organization	Amount

*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. We no longer accept blank slips for taking non-cash donations, as there is no "standard" that can be taken on your tax return. Please complete each slip listing the items donated along with an estimated value of the donations donated, even If your total donations are \$500.00 or less. If claiming over \$500.00 a more detailed itemization, along with pictures, as recommended for documentation purposes.

Did you make any non-cash (i.e., Goodwill, Family Pathways, Etc.)?

Yes, Receipts Provided Supporting \$\_\_\_\_\_ in donations  No

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)**

*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 Agreements or 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 purchase a home and/or refinance your mortgage during the year?

Yes, Copy of Closing Disclosure/Alta Statement Included  No

12. Are any of mortgages that you had a balance on in 2025 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

13. Did you have reported and/or unreported gambling winning and losses.

Yes, win/loss statements provided to support amount lost versus amount won.  No

**In most cases tax preparation fees, attorney fees, unreimbursed work expenses, safe deposit boxes, IRA fees, and investment fees are no longer deductible.**

**Dependents**

<b>DEPENDENT INFORMATION</b>	<b>#1</b>	<b>#2</b>	<b>#3</b>	<b>#4</b>	<b>#5</b>
Name					
Social Security Number					
Birth Date					
Lived With You More Than 6 Months	<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				
Did they earn more than \$5,050 if over age 24 AND not a student?	<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				
Are they permanently disabled?	<input type="checkbox"/> Y <input type="checkbox"/> N				
Are they a foster child or adopted?	<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				
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 NOT 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](http://www.revenue.state.mn.us/qualifying-expenses)**

Were they a K-12 Student	<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?					

**529 Education Savings Plans**

1. Did you contribute to a qualified 529 qualified education savings account?  Yes  No  
If yes, complete the information below:

<b>Trustee/Financial Institution</b>	<b>Account Number</b>	<b>Amount</b>

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				
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				
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				
<b>IMPORTANT INFORMATION FOR COLLEGE STUDENT DEPENDENTS THAT RECEIVED SCHOLARSHIPS:</b> 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.					

### 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, installation completion date, 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 \$35.00 Fee if we expect your refund to exceed \$70.00**

**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 15, 2025 for the 2025 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, 2025?  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 15, 2025 for the 2025 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)	
<b>Income</b>			
<u>Rents Received</u>		<u>Royalties Received</u>	
<b>Expenses</b>			
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			
<b>Depreciable Assets Purchased During Tax Year</b>			
<u>Item</u>	<u>Date Acquired</u>	<u>Date In Service</u>	<u>Cost</u>
<b>Depreciable Assets Sold/Disposed During Tax Year</b>			
<u>Item</u>	<u>Date Sold</u>	<u>Date Removed</u>	<u>Sale Amount</u>
<b>Automobile Expenses</b>			
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"/>			
<b>Farm Income</b>			
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			
<b>Farm Expenses</b>			
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			
<b>Depreciable Assets Purchased During Tax Year</b>			
<u>Item</u>	<u>Date Acquired</u>	<u>Date In Service</u>	<u>Cost</u>
<b>Depreciable Assets Sold/Disposed During Tax Year</b>			
<u>Item</u>	<u>Date Sold</u>	<u>Date Removed</u>	<u>Sale Amount</u>
<b>Automobile Expenses</b>			
Description of vehicle			
Date placed in service			
Business Miles			
Personal Miles			

<b>SELF EMPLOYMENT BUSINESS INCOME AND EXPENSES</b>				
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"/>				
<b>Income</b>				
<u>1099-MISC Income</u>		<u>Non 1099-MISC Income</u>		<u>Sales Returns &amp; Allowances</u>
<b>Costs Of Goods Sold</b>				
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				
<b>Expenses</b>				
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		
Mortgage Interest		Water & Sewer		
Other Interest		Sanitation		
Legal And Professional Fees		Internet		
Office Expenses		Gross Wages		
Pension And Profit-Sharing Plans				
Equipment Rental				
Property Rental				
<b>Depreciable Assets Purchased During Tax Year</b>				
<u>Item</u>	<u>Date Acquired</u>	<u>Date In Service</u>	<u>Cost</u>	
<b>Depreciable Assets Sold/Disposed During Tax Year</b>				
<u>Item</u>	<u>Date Sold</u>	<u>Date Removed</u>	<u>Sale Amount</u>	
<b>Automobile Expenses</b>				
Description of vehicle				
Date placed in service				
Business Miles		Jan to Jun	July to Dec	Jan to Jun
Personal Miles		Jan to Jun	July to Dec	July to Dec

### **FARM RENTAL INCOME AND EXPENSES**

Name Of Farm:		Employer ID Number:	
Name Of Activity:			
Owner: Taxpayer <input type="checkbox"/> Spouse <input type="checkbox"/> Joint <input type="checkbox"/>			
<b>Farm Rental Income – Based On Production</b>			
From Production Of Livestock, Grains, & Crops		Crop Insurance Proceeds	
Total Distributions From Cooperatives		Federal Crop Disaster Payments	
Total Agricultural Program Payments		Prior Year Crop Insurance Proceeds Deferred	
Commodity Credit Corporation Loans		Prior Year Fed Crop Disaster Payments Deferred	
CCC Loans Forfeited/Repaid With Certificates			
<b>Farm Rental Property Expenses</b>			
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	
Interest – Mortgage		Sanitation	
Interest – Other		Internet	
Gross Wages		Cable Or Satellite	
Pension And Profit-Sharing Plans		Veterinary fees and medicine	
Rent – Machinery And Equipment			
Rent – Land Or Animals			
<b>Depreciable Assets Purchased During Tax Year</b>			
<u>Item</u>	<u>Date Acquired</u>	<u>Date In Service</u>	<u>Cost</u>
<b>Depreciable Assets Sold/Disposed During Tax Year</b>			
<u>Item</u>	<u>Date Sold</u>	<u>Date Removed</u>	<u>Sale Amount</u>
<b>Automobile Expenses</b>			
Description of vehicle			
Date placed in service			
Business Miles			
Personal Miles			