

NAME: _____

Jodee Paape CPA

2022 Tax Organizer

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2022 Tax Organizer

Jodee Paape CPA

Please review each question and check either the "Yes" or "No" box as appropriate; or check the "This entire section doesn't apply" box, if available.

<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
<input type="checkbox"/>	<input type="checkbox"/>	My/our signed Engagement Letter (Blue) is included. (This must be signed before I can begin your return.)	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	My/our Bank Information Form (Yellow) has been filled out (or initialed that I/we choose not to have direct deposit/debit) and is included.	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	I/we have reviewed and included the Demographic and Delivery Information Form (Pink).	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	I/we have included the Mandatory Questionnaire and Organizer Checklist Form (Green).	<input type="checkbox"/>

Personal Information

☐ This entire section doesn't apply

- 1 ☐ ☐ Did your marital status change during the year?
If "yes" please explain:

- 2 ☐ ☐ Did your address change from last year?
If "yes" please update the pink form mailed to you.

If the state of residence changed, list the effective date here: _____
- 3 ☐ ☐ Can you be claimed as a dependent by another taxpayer?
If "yes" please provide details:

- 4 ☐ ☐ Are you or your spouse considered legally blind? If "yes" please provide appropriate documentation. ☐

Yes No

Info
Incl

Dependent Information

☐ This entire section doesn't apply

- 5 ☐ ☐ Were there any changes in dependents from the prior year?
If "yes" please make sure you have updated the Organizer Checklist mailed earlier.
- If you have a new dependent(s), please add them to the Organizer checklist and enclose a copy of their social security card(s) with your documents; check the box at the right. ☐
- 6 ☐ ☐ Did any of your dependents have income from investment accounts, IRA distributions, or other "unearned" sources in excess of \$2,300?
(This question refers to income from sources other than wages or Social Security income.)
- 7 ☐ ☐ Do you have dependents who must file a tax return?
If "yes" who will prepare their tax return? _____
- 8 ☐ ☐ Did you provide over half the support for any person(s) other than your dependent child(ren) during the year?
If "yes" please provide details: _____

- 9 ☐ ☐ Did you pay for child care while you worked or looked for work?
If "yes" please provide the receipt from the child-care provider for each child (and check box at the right), or list the following (Use the Continuation Page on page 17 for more than one provider). ☐
- Name of provider: _____
- Address: _____
- Tax ID Number (required): _____
- Amount paid (per child – please list child's name & amount)

- 10 ☐ ☐ Did you pay expenses related to the adoption of a child during the year?
If "yes" please provide additional details on the Continuation Page.

	<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
11	<input type="checkbox"/>	<input type="checkbox"/>	If you are divorced or separated with one or more children, do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities and dependency exemption rights?	

If "yes" please include supporting documentation (*if we don't already have it*) and check the box at the right. ☐

If someone other than you is claiming the child(ren) as dependents, who is claiming them? _____

Who is the custodial parent (the parent the child(ren) live(s) with more than 182 days of the year)? _____

Tax Refunds and Payments

☐ This entire section doesn't apply

12	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any refunds that were different than what was calculated on your 2021 return?
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If "yes" please explain on the Continuation Page.

13	<input type="checkbox"/>	<input type="checkbox"/>	Did you pay estimate taxes in 2022? If yes, include the completed estimate envelope (check the box at the right) OR include the information below:	<input type="checkbox"/>
----	--------------------------	--------------------------	--	--------------------------

	<u>Federal</u>		<u>State</u>	
	Amount	Date Paid	Amount	Date Paid
1 st Qtr 2022	\$_____	_____	\$_____	_____
2 nd Qtr 2022	\$_____	_____	\$_____	_____
3 rd Qtr 2022	\$_____	_____	\$_____	_____
4 th Qtr 2022	\$_____	_____	\$_____	_____

(Even if paid in 2023)

Purchases, Sales and Debt Information

☐ This entire section doesn't apply

14	<input type="checkbox"/>	<input type="checkbox"/>	Did you start a new business or purchase rental property during the year?
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If "yes" include information related to this transaction and check the box at the right. ☐

15	<input type="checkbox"/>	<input type="checkbox"/>	Did you acquire a new or additional interest in a partnership or S Corporation?
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If "yes" please provide Schedule K-1 when it becomes available.

	<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
16	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you purchase or sell a principal residence during the year? If "yes" please provide at least the first three pages of the settlement statement from the closing; check the box at the right.</p> <p>In addition, for sales, please answer the following questions:</p> <p><input type="checkbox"/> I/we resided in the home for at least two of the last five years.</p> <p><input type="checkbox"/> The gain on the sale of principal residence was less than \$250,000 (if you're single), or \$500,000 (if you're married). <i>(Gain is the purchase price plus improvements deducted from the sale price.)</i></p> <p><input type="checkbox"/> If the gain was greater than the amounts above, provide details on the Continuation Page related to the purchase of the property, any improvements made during the period you owned it, and the date purchased.</p>	<input type="checkbox"/>
17	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you acquire or dispose of any stock during the year? <i>(This question is not intended to include transactions in your retirement account(s).)</i> If "yes" please include details of the sale, cost basis, and Form 1099-B and check the box at the right.</p>	<input type="checkbox"/>
18	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you sell an existing business, rental, or other property this year? If "yes" please provide details and documentation, including cost basis and settlement statement, if any, and check the box at the right.</p>	<input type="checkbox"/>
19	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you lend money to someone with the understanding of repayment, and this year it became totally uncollectable? If "yes" please provide details and documentation (including proof of attempts to collect) and check the box at the right.</p>	<input type="checkbox"/>
20	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you have any property foreclosed or abandoned during the year? If "yes" please provide any Form(s) 1099-C or 1099-A you received and check the box at the right.</p>	<input type="checkbox"/>
21	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you have any debts canceled or forgiven this year, such as home mortgage, credit cards, or student loans? If "yes" provide details and documentation (including any Forms 1099-C or 1099-A received) and check the box at the right.</p>	<input type="checkbox"/>

Income Information

22	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you receive any W-2s from employers in 2022? Refer to the list of income sources mailed to you earlier and verify you received the same W-2 form(s) for 2022.</p> <p>Include all W-2 forms and check the box at the right.</p> <p>Include the final pay stub for the year for each W-2 and check the box to the right.</p>	<input type="checkbox"/> <input type="checkbox"/>
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	<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
23	<input type="checkbox"/>	<input type="checkbox"/>	Did you retire or change jobs in 2022? If "yes" please provide details on the Continuation Page and check the box at the right.	<input type="checkbox"/>
24	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any income from property sold prior to this year? If "yes" please provide the principal: _____ and interest: _____ received during 2022.	
25	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive tip income not reported to your employer this year? If "yes" please provide the unreported amount: \$_____ and the name of the employer: _____	
26	<input type="checkbox"/>	<input type="checkbox"/>	Did you incur any penalty on the early withdrawal of savings? If "yes" please include the 1099-INT or other documentation showing the amount of penalty paid. Check the box at the right.	<input type="checkbox"/>
27	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive income from alimony during 2022? If "yes" please list the amount received: \$_____ and the date your divorce was final: _____	
28	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any awards, prizes or hobby income or gambling, or lottery winnings in 2022?	
29	<input type="checkbox"/>	<input type="checkbox"/>	Did you have any losses from gambling in 2022? If "yes" please indicate the amount, not to exceed your gambling winnings in 2022: \$_____	
30	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive income from legal settlements in 2022? If "yes" please include details of the settlement if we don't already have them and check the box at the right.	<input type="checkbox"/>
31	<input type="checkbox"/>	<input type="checkbox"/>	Did you have a new rental property or small business in 2022? If "yes" please go to my website (www.jodeepaape.com) to get the Rental and Royalty Worksheet and/or the Self-Employed Worksheet, fill them out, and check the box at the right that they are included.	<input type="checkbox"/>

Retirement Information

☐ This entire section doesn't apply

32	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any Social Security or Railroad Retirement Benefits during the year? If "yes" please provide your Social Security Statement(s) or Railroad Retirement Benefits statement(s) and check box at the right.	<input type="checkbox"/>
33	<input type="checkbox"/>	<input type="checkbox"/>	Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan? If "yes" please indicate & include Form(s) 1099-R.	<input type="checkbox"/>

	<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
34	<input type="checkbox"/>	<input type="checkbox"/>	Did you roll over all or part of any retirement distribution you received within 60 days of receipt? If "yes" please provide Form(s) 1099-R and documentation showing the rollover contribution and check the box at the right.	<input type="checkbox"/>
35	<input type="checkbox"/>	<input type="checkbox"/>	If you are under age 59-1/2, did you take a withdrawal from an IRA, Roth, Keogh, SIMPLE, SEP, 401 (K) or other qualified retirement plan (other than an inherited IRA) in 2022? If "yes" please indicate how the funds were used: <input type="checkbox"/> First time home purchase <input type="checkbox"/> Medical expenses <input type="checkbox"/> Educational expenses <input type="checkbox"/> Other _____	
36	<input type="checkbox"/>	<input type="checkbox"/>	If you are at least age 72, did you take your required minimum distribution from your retirement plan(s) in 2022?	
37	<input type="checkbox"/>	<input type="checkbox"/>	Did you repay any of your IRA distributions in 2022 related to your 2020 COVID distribution? If "yes" please include documentation and check the box at the right.	<input type="checkbox"/>
38	<input type="checkbox"/>	<input type="checkbox"/>	Did you make any contributions that are not listed on your W-2 to an IRA, Roth, Keogh, SIMPLE, SEP, 401 (k), or other qualified retirement plan? If "yes" please provide the amount of the contribution and circle which type of plan above: \$_____	

Education Information

☐ This entire section doesn't apply

39	<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or your dependents attend a post-secondary school during the year? If "yes" a detailed fee statement <u>and</u> a copy of Form(s) 1098-T from each college attended <u>MUST</u> be included; check the box at the right. <u>Failure to include all requested information</u> will delay completion of your return. <u>Federal law requires</u> I obtain the following information regarding all college students to determine eligibility for education credits. If you have more than one college student in your household, please use Continuation Page to address each additional student.	<input type="checkbox"/>
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<input type="checkbox"/>	<input type="checkbox"/>	Did the student attend school more than half-time?
<input type="checkbox"/>	<input type="checkbox"/>	Was the student enrolled in a degree program?

(Questions are continued on the next page)

Yes

No

Info
Incl

☐☐

Has the student completed 4 years post-secondary?

☐☐

Has the student been convicted of a felony drug offense?

☐☐

Is the education required by the student's current employer?

40

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Did you take withdrawals from an education savings or 529 Plan account?

If "yes" please provide Form(s) 1099-Q, include the student's education expenses and check the box at the right.

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41

☐☐

Did anyone in your family receive a scholarship during the year?

If "yes" please provide documentation. In addition, include all the student's education expenses and check the box at the right.

☐

42

☐☐

Did you pay any student loan interest this year?

If "yes" please provide Form(s) 1098-E and check the box at the right. If you are a Minnesota resident, please also complete Question 85.

☐

43

☐☐

Did you cash any Series EE or I U.S. Savings bonds issued after 1989?

44

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If you are filing a Minnesota return, did you have educational expenses for dependents in grades K-12 in 2022?

MN provides a credit or subtraction for expenses incurred for educating students in grades K-12, including those who graduated from high school in 2022. A worksheet is available on page 16; check box if completed.

☐

Health Insurance (Since proof of insurance is no longer required, we do NOT need 1095-B or 1095-C.)

45

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Did you obtain health insurance for yourself or any member of your household through the marketplace (i.e. MN Sure for MN residents)?

If "yes" attach any Form 1095-A(s) you received and check the box at the right. We cannot complete your return without the Form 1095-A.

☐

Health Savings Account (HSA)

☐ This entire section doesn't apply

NOTE: This is different from a Flexible Spending Account (FSA), which must be spent by the end of the year. An HSA can be carried over for future years.

46

☐☐

Did you make any contributions to a Health Savings Account (HSA)?

If "yes" please provide Form(s) 5498-SA, or a detailed account print-out and check the box at the right.

☐

If you made contributions that didn't come out of your paycheck, please indicate the additional amount here: \$_____

	<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
47	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you receive any distribution from a Health Savings Account (HSA), Archer MSA, or Medicare Advantage MSA this year?</p> <p>If "yes" please provide Form(s) 1099-SA and check the box at the right.</p> <p><input type="checkbox"/> By checking the box at the left, you confirm all distributions were used for qualified medical expenses. If not, list the amount that was used for qualified medical expenses: \$_____</p>	<input type="checkbox"/>

Medical Expense

48	<input type="checkbox"/>	<input type="checkbox"/>	<p><u>MN Residents -- be sure to answer this question:</u></p> <p>Did you pay long-term care (nursing home insurance) premiums (<i>NOT disability insurance</i>) for yourself or your family?</p> <p>If "yes" please provide the following details:</p> <p>Name of Insurance Co (taxpayer): _____</p> <p>(spouse): _____</p> <p>Policy No. (taxpayer): _____</p> <p>(spouse): _____</p> <p>Premium paid in 2022 (taxpayer): \$_____ (spouse): \$_____</p>
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49	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did your out-of-pocket, after tax medical and dental expenses (co-pays, prescription drugs, etc.) exceed 7.5% of your income? <u>Do NOT include amounts withdrawn or reimbursed from an HSA, FSA, or insurance.</u></p>
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If "yes" please summarize the following:

	<u>Taxpayer</u>	<u>Spouse</u>
Cost of prescription drugs:	\$_____	\$_____
*Cost of medical insurance premiums:	\$_____	\$_____
*Cost of Medicare insurance premiums (Part B or C)	\$_____	\$_____
*Cost of Medicare prescription drugs: (Part D or private)	\$_____	\$_____
*Cost of dental insurance premiums:	\$_____	\$_____
Out of pocket cost for medical expense	\$_____	\$_____
Cost of medical equipment:	\$_____	\$_____
Other medical expenses:	\$_____	\$_____
# of miles for medical purposes:	_____	_____

***WI residents** be sure to provide your insurance premium costs.

Yes **No**

Info
Incl

Tax Expense (Itemized Deductions Only)

☐ This entire section doesn't apply

- 50 ☐ ☐ Did you pay real estate taxes on any properties you own?
If yes, please list below. Include copies of the statement(s) and check boxes at the right:
County/State _____ Amount pd in 2022 \$ _____ ☐
County/State _____ Amount pd in 2022 \$ _____ ☐
County/State _____ Amount pd in 2022 \$ _____ ☐
- 51 ☐ ☐ Did you pay registration taxes (tabs) on any vehicles you own?
If "yes" please provide the car tab renewal card to determine the breakdown; check the box at the right. ☐
If you don't have the renewal card, please list the vehicle owner's MN driver's license(s) or the MN vehicle plate number(s):

- 52 ☐ ☐ Did you make any major purchases during the year (motorized vehicles, mobile homes, aircraft, or boats)?
If "yes" please list the sales tax paid on those purchases:
\$ _____

Interest Expense (Itemized Deductions Only)

☐ This entire section doesn't apply

- 53 ☐ ☐ Did you pay mortgage interest on any real estate you own?
If "yes" please include all Form(s) 1098 and check the box at the right. ☐
- 54 ☐ ☐ Did you take out a home equity loan this year?
If "yes" please provide at least the first three pages of the settlement statement from the closing; check the box at the right. ☐
Please indicate below how much of the proceeds were used for improvements to your principal residence \$ _____
- 55 ☐ ☐ Did you refinance a principal residence or second home this year?
If "yes" please provide at least the first three pages of the settlement statement (Form HUD-1) from the closing and check the box at the right. ☐
How many years is your new loan for? _____
If your new loan is for an amount greater than you previously owed, please indicate how much of the additional proceeds were used for improvements to your principal residence
\$ _____

- | | <u>Yes</u> | <u>No</u> | | <u>Info</u>
<u>Incl</u> |
|----|--------------------------|--------------------------|---|----------------------------|
| 56 | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay interest on any investment loans during the year (e.g. margin interest)?
If "yes" please provide documentation and check the box at the right. | <input type="checkbox"/> |

Charitable Contributions

☐ This entire section doesn't apply

MN Residents – be sure to complete this section if your total contributions exceed \$500.

NOTE: The "above the line" deduction in 2020 and 2021 available to taxpayers to deduct up to \$300 in contributions is NOT available for 2022.

- | | | | | |
|----|--------------------------|--------------------------|--|--------------------------|
| 57 | <input type="checkbox"/> | <input type="checkbox"/> | Did you make any charitable contributions by cash, check, or credit card?
If "yes" include total amount below and then list separately on the Continuation Page.
AMOUNT \$_____ | |
| 58 | <input type="checkbox"/> | <input type="checkbox"/> | If you are over age 70 ½, did you direct any of your IRA distribution be sent directly to a qualified charity?
If "yes" include documentation for the qualified charitable distribution and check the box at the right. | <input type="checkbox"/> |
| 59 | <input type="checkbox"/> | <input type="checkbox"/> | Did you donate to a donor advised fund in 2022? If so, list fund sponsor and amount donated:
Sponsor: _____
Amount donated: \$ _____
Include proof of donation.

(Please note, donations <u>from</u> your donor advised fund are not deductible). | <input type="checkbox"/> |
| 60 | <input type="checkbox"/> | <input type="checkbox"/> | Did you make any non-cash charitable contributions, such as used clothes or used furniture?
If "yes" please list the total value below and then list separately on the Continuation Page. Include receipts if the total exceeds \$500 and check the box at the right.
AMOUNT \$_____ | <input type="checkbox"/> |
| 61 | <input type="checkbox"/> | <input type="checkbox"/> | Did you drive your vehicle for charitable purposes during the year?
If "yes" please indicate the number of miles driven if you were not reimbursed: _____ | |

	<u>Yes</u>	<u>No</u>		<u>Info</u> <u>Incl</u>
62	<input type="checkbox"/>	<input type="checkbox"/>	<p>Do you have acknowledgements of charitable cash, check, or credit card contributions over \$250? Please provide copies of these documents; check the box at the right.</p> <p><i>Please use Continuation Page if needed for additional donations. The IRS has very specific rules regarding proper substantiation of charitable donations. If you do not provide us with receipts, <u>we will be unable to review for IRS compliance.</u></i></p>	<input type="checkbox"/>
63	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you donate a vehicle, boat, or airplane during the year?</p> <p>If "yes" please include Form 1098-C and check the box at the right.</p>	<input type="checkbox"/>
Miscellaneous Information				
			<input type="checkbox"/> <u>This entire section doesn't apply</u>	
64	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you make gifts of more than \$16,000 to any individual during 2022?</p> <p>If "yes" please provide details on the Continuation Page.</p>	
65	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you pay alimony to any individual during 2022?</p> <p>If "yes" please list the name _____ and SSN of the recipient _____, the amount paid: \$ _____ and the year the divorce was final: _____</p>	
66	<input type="checkbox"/>	<input type="checkbox"/>	<p>Are you a K-12 Teacher?</p> <p>If "yes" what was the total eligible educator expense incurred? Please enter the total amount not to exceed \$300: \$ _____</p> <p><i>(You must retain the documentation for these expenses.)</i></p>	
67	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you make energy efficient improvements to your home this year (energy efficient exterior windows and doors, roofs, insulation, HVAC systems, or water heaters)?</p> <p>If "yes" please include details on the Continuation Page, include the receipts, and check the box at the right.</p>	<input type="checkbox"/>
68	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you make solar energy improvements to your home this year?</p> <p>If "yes" please include details on the Continuation Page, include the receipts, and check the box at the right.</p>	<input type="checkbox"/>
69	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you purchase a new qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?</p> <p>If "yes" please provide the make and model of the vehicle and the date purchased: _____</p>	
70	<input type="checkbox"/>	<input type="checkbox"/>	<p>Did you pay any individual as a household employee during the year? <i>(Note: A household employee is your employee, not someone who has their own business going to a variety of homes doing the same job. Most often a household employee is a nanny or a home health care provider that you pay directly.)</i></p> <p>If yes, include details of employee names(s), type of work and amount paid on the Continuation Page. Enclose a copy of the W-2 you provided to your employee(s) and check the box at the right.</p>	<input type="checkbox"/>

	<u>Yes</u>	<u>No</u>											
71	<input type="checkbox"/>	<input type="checkbox"/>	Did you repay any previously taxed income during the year? (e.g. unemployment benefits) If "yes", please provide details on the Continuation Page.										
72	<input type="checkbox"/>	<input type="checkbox"/>	Did you have a casualty loss in 2022 in a federally declared disaster? You can review the list of qualified disasters at www.fema.gov/disaster/declarations . If "yes", please provide details on the Continuation Page.										
73	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive correspondence from the IRS or any state taxing authority? If yes, please provide copies of the correspondence (all pages including front and back) and check the box at the right (if you haven't sent it to us previously).	<input type="checkbox"/>									
74	<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse or any dependents receive an Identity Protection PIN from the Internal Revenue Service, or have any family members been a victim of identity theft? If "yes" please include the details and documentation and check the box at the right.	<input type="checkbox"/>									
75			Do you want to designate \$3 to the Presidential Election Campaign Fund? Please note this <u>will not</u> change your tax or reduce your refund.										
			<table border="0"> <tr> <td></td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Taxpayer</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Spouse</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>		Yes	No	Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>	Spouse	<input type="checkbox"/>	<input type="checkbox"/>	
	Yes	No											
Taxpayer	<input type="checkbox"/>	<input type="checkbox"/>											
Spouse	<input type="checkbox"/>	<input type="checkbox"/>											

Tax Saving Opportunities This Year

☐ This entire section doesn't apply

76	<input type="checkbox"/>	<input type="checkbox"/>	If you have a high deductible health plan, would you consider making a contribution to your health savings account before 4/18/23 if there was a tax benefit?
77	<input type="checkbox"/>	<input type="checkbox"/>	Do you plan to make a contribution for 2022 to a traditional or Roth IRA on or before April 18, 2023? If "yes" please indicate the amount and the type of IRA: \$_____ Type of IRA _____
78	<input type="checkbox"/>	<input type="checkbox"/>	Do you want us to calculate the maximum allowed deductible IRA contribution and call to discuss your options?

Tax Planning Opportunities for Next Year

☐ This entire section doesn't apply

79	<input type="checkbox"/>	<input type="checkbox"/>	Do you want us to calculate your estimated tax payments for 2023?
80	<input type="checkbox"/>	<input type="checkbox"/>	If you have an overpayment of taxes, do you want the overpayment applied toward your 2023 estimates?

Yes **No**

- 81 ☐ ☐ Do you expect a considerable change in your 2023 income? If "yes" please provide details on the Continuation Page.
- 82 ☐ ☐ Do you expect a large change in your 2023 deductions or withholding? If "yes" please provide details on the Continuation Page.
- 83 ☐ ☐ Do you expect a change in the number of dependents claimed in 2023? If "yes" please provide details on the Continuation Page.
- 84 ☐ ☐ Do you want us to calculate your RMD (required minimum distribution) for 2023? If yes, please include your year-end statements and/or Form 5498 for all retirement accounts and check ☐ the box on the right.

Minnesota Tax Provisions

MN Student Loan Credit

- 85 ☐ ☐ Did you make any payments on **your** student loans in 2022? (Note – payments made on behalf of others, including dependents, do not qualify.)
If yes, complete the following:
Lender: _____ Total principal & interest paid in 2022 \$_____
- Lender: _____ Total principal & interest paid in 2022 \$_____

MN Credit for Attaining Master's Degree in Teacher's Licensure Field

- 86 ☐ ☐ Indicate if you meet the following qualifications. If you do, we will contact you for additional information.
- You began a Master of Arts or Science degree program after 6/30/17
 - You held a teaching license from the MN Dept of Education when you began and completed the program
 - You completed the program in 2022
 - Your master's degree program did not include pedagogy or a pedagogy component

MN Credit for 529 Contributions

- 87 ☐ ☐ Did you contribute to a 529 Plan in 2022? This includes contributions made on behalf of any beneficiary – self, spouse, children, grandchildren, etc.
If "yes" list the beneficiary and amount you contributed in 2022 below. Include the year-end statement for each plan contributed to in 2022; check the box at the right. ☐
-
-

Yes **No**

Info
Incl

MN Designated Contributions

88 ☐ ☐ Do you want to contribute to the Minnesota Wildlife Fund? Making this contribution **will** increase your balance due or reduce your tax refund.

 If "yes" indicate the amount you'd like to contribute:

 \$ _____

89 Do you want to contribute \$5 to the MN Campaign Fund? Making this contribution **will not** change your refund or balance due. Please indicate your choice below:

	<u>Taxpayer</u>	<u>Spouse</u>
11 Republican	_____	_____
12 Democratic/Farmer-Labor	_____	_____
13 Independence	_____	_____
14 Grassroots/Legalize Cannabis	_____	_____
16 Libertarian	_____	_____
17 Legal Marijuana Now	_____	_____
99 General Campaign Fund	_____	_____
No Contribution	_____	_____

MN Miscellaneous Itemized Deductions

The following expenses (Questions #90 - #94) are not deductible until the total of this section exceeds 2% of your adjusted gross income.

90 ☐ ☐ Did you work out of town for part of the year?
 If "yes" please provide details on the Continuation Page.

91 ☐ ☐ Did you have any expenses related to seeking a new job during the year?
 If "yes" please provide details on the Continuation Page.

92 ☐ ☐ Did you incur business expenses that were *not* reimbursed by your employer?
 If "yes" please list details on the Continuation Page.

93 ☐ ☐ Did you utilize an area of your home *exclusively and regularly* for business purposes?
 If "yes" please provide details on the Home Office Worksheet available on our website: www.nelsontaxmn.com

94 ☐ ☐ Did you have employee business expenses that were reimbursed to you **and** included in your W-2?
 If "yes" please include the detail of those reimbursements on the Continuation Page.

Yes **No**

Info
Incl

MN Residents ONLY – Required for Property Tax Refund

☐ This entire section doesn't apply

The questions below are only for the preparation of Form M1PR – MN Property Tax Rebate and/or Renter's Credit. Certain items are not taxable on your income tax return but are required for calculation of the M1PR. You must answer the following 5 questions before we begin preparation of your M1PR. Please note, beginning in 2021, VA benefits are not included in your household income.

- | | | | | |
|----|--------------------------|--------------------------|---|--------------------------|
| 95 | <input type="checkbox"/> | <input type="checkbox"/> | Were you considered permanently disabled by Social Security? | |
| 96 | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any non-taxable disability payments (e.g. Workers Compensation) other than Social Security or VA Benefits? If "yes", please indicate amount \$_____ | |
| 97 | <input type="checkbox"/> | <input type="checkbox"/> | Did you include copies of the final pay stubs from all your employers? If "yes", please include copies and check box at the right. | <input type="checkbox"/> |
| 98 | <input type="checkbox"/> | <input type="checkbox"/> | If you were a renter during 2022, did you include copies of any Certificates of Rent Paid (CRP) you received? If "yes", please include copies and check box at the right. | <input type="checkbox"/> |
| 99 | <input type="checkbox"/> | <input type="checkbox"/> | If you are a homeowner, was anyone else living in the home during 2022 other than the taxpayer, spouse and/or dependent claimed on your 2022 income tax return? If yes, I will contact you for the details. | |

Minnesota Education Subtraction and Credit

The subtraction is limited to \$1,625 for students in grades K-6, and \$2,500 for students in grades 7-12. We do not need details of expenses exceeding these thresholds. Computer hardware and software is limited to \$200 per family.

	Student #1	Student #2	Student #3	Student #4
Student's name				
Public or Private?				
Grade on 12/31/21*				
Tuition paid				
Required supplies (during the school day)				
Field trips				
Tutoring (list type)				
Enrichment (after the regular school day)				
Dance lessons				
Music lessons				
Purchase/rental of musical instrument				
Other (not sports) _____ _____				
Computer hardware (see note above) _____ _____				
Educational software (see note above) _____ _____				

*If student graduated in 2022, but incurred expenses prior to graduating, please use grade 12.

Continuation Page

[illegible]