

Nelson CPAs, LLC
2017 Tax Organizer
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2017 Tax Organizer

Nelson CPAs, LLC

Please review each question and check the TP and/or SP box if applicable; otherwise check the "No" box or the "This entire section doesn't apply" box.

Taxpayer (TP) is the first or only person listed on the Taxpayer Information Sheet.

Spouse (SP) is the second person listed on the Taxpayer Information Sheet.

NOTE: The following questions **MUST** be answered before we can complete your return: Questions: 28, 33, 51-52, 91-93, 103. They are marked with a * in the Organizer. Failure to answer them **WILL delay** the preparation of your return.

<u>TP</u>	<u>SP</u>	<u>No</u>		<u>Info</u> <u>Included</u>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	My/our signed Consent Letter is included. (Your previous Consent with Jodee Paape & Associates, LLC is no longer valid.)	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	My/our signed Engagement Letter is included. <u>This must be signed before we can begin your return.</u>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	My/our Bank Information Form has been completed, or initialed that you choose not to have direct deposit/debit, and included.	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	I/we have reviewed and included the Taxpayer Information Sheets.	<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 Taxpayer Information Sheets located in front of this organizer. 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:

TP **SP** **No**

Dependent Information

This entire section doesn't apply

4

Were there any changes in dependents from the prior year?
If "yes" please explain:

If you have a new dependent, please provide their name & date of birth:

Please enclose a copy of their social security card(s) with your documents, and check the box at the right.

5

Did any of your dependents have income from investment accounts, IRA distributions, or other "unearned" sources in excess of \$2,100? (This question refers to income from sources other than wages or Social Security income.)

6

Do you have dependents who must file a tax return?
If "yes" who will prepare their tax return?

7

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: _____

8

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 (please use the Continuation Page on page 20 for more than one provider).

Name of provider: _____

Address: _____

Tax ID Number (*required*): _____

Amount paid (per child – please list child's name & amount):

9

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

10 **TP** **SP** **No**

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)? _____

11 **Tax Refunds and Payments**

This entire section doesn't apply

****Tax Refunds Received in 2017****

2016 Income Tax Refunds	Property Tax Refunds
Federal: \$ _____	2016 \$ _____
State: _____ \$ _____	Other year: _____ \$ _____

Other Refunds Received in 2017:

From who: _____ For Year: _____ \$ _____

From who: _____ For Year: _____ \$ _____

Did you have a balance due or pay estimated taxes in 2017?

If yes, please complete the grid below

Income Taxes (not withholding) paid in 2017

	<u>Federal</u>		<u>State</u>	
	Amount	Date Paid	Amount	Date Paid
4 th Qtr 2016 Estimate	\$ _____	_____	\$ _____	_____
Paid with 2016 Return	\$ _____	_____	\$ _____	_____
Paid with Extension	\$ _____	_____	\$ _____	_____
Applied from Refund	\$ _____	_____	\$ _____	_____
1 st Qtr 2017 Estimate	\$ _____	_____	\$ _____	_____
2 nd Qtr 2017 Estimate	\$ _____	_____	\$ _____	_____
3 rd Qtr 2017 Estimate	\$ _____	_____	\$ _____	_____
4 th Qtr 2017 Estimate (even if paid in 2018)	\$ _____	_____	\$ _____	_____
Other year paid in 2017				
Tax Year _____	\$ _____	_____	\$ _____	_____

TP SP No

Purchases, Sales and Debt Information

This entire section doesn't apply

- 12 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.
In addition, for sales, please answer the following questions:
- I/we resided in the home for at least two of the last five years.
 - The gain on the sale of principal residence was less than \$250,000 (if you're single), or \$500,000 (if you're married).
(Gain is the purchase price plus improvements deducted from the sale price.)
 - If the *gain* was greater than the amounts above, please 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.
- 13 Did you start a new business or purchase rental property during the year?
If "yes" include information related to this transaction and check the box at the right.
- 14 Did you acquire a new or additional interest in a partnership or S Corporation?
If "yes" please provide Schedule K-1 when it becomes available. Check the box at the right.
- 15 Did you sell, exchange or purchase any real estate, other than your personal residence, during the year?
If "yes" please provide at least the first three pages of the settlement statement from the closing and check the box at the right.
- 16 Did you have any property foreclosed upon 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.
- 17 Did you acquire or dispose of any stock during the year? (*This question is not intended to include transactions in your retirement account(s).*)
If "yes" please include details of the sale, cost basis, and Form 1099-B, then check the box at the right.

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | |
|----|--------------------------|--------------------------|--------------------------|---|--------------------------|
| 18 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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 check below how the proceeds were used:
<input type="checkbox"/> Improvements to your principal residence
<input type="checkbox"/> Investments
<input type="checkbox"/> Education
<input type="checkbox"/> Pay off other debts
<input type="checkbox"/> Other – Describe: _____ | <input type="checkbox"/> |
| 19 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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 from the closing; check the box at the right.
How many years is your new loan for? _____
<i>(If your new loan is for an amount greater than you previously owed, please address the questions in #18 above regarding use of the excess proceeds).</i> | <input type="checkbox"/> |
| 20 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you sell an existing business, rental, or other property this year?
If "yes" please provide details and documentation, including cost basis, and check the box at the right. | <input type="checkbox"/> |
| 21 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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. Check the box at the right if included. | <input type="checkbox"/> |
| 22 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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). Check the box at the right if included. | <input type="checkbox"/> |

Income Information

- | | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|--|
| 23 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any W-2s from employers in 2017?
Please refer to the list of W-2s at the beginning of this packet and verify you received the same W-2 form(s) for 2017. If any do not apply, please indicate. If there are new employers, list them on that page. Include W-2 forms and check the box at the right.
Also, include the final pay stub for the year for each W-2 and check the box at the right. | <input type="checkbox"/>
<input type="checkbox"/> |
|----|--------------------------|--------------------------|--------------------------|---|--|

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | |
|------------|--------------------------|--------------------------|--------------------------|---|--------------------------|
| 24 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do you have income from any of the items listed below?

If "yes" please review the 2017 Client Organizer Checklist included in this mailing. Please verify you received the same form(s) for 2017; indicate any that no longer apply or any additions. Include the forms and check the boxes at the right.
Forms 1099-Int <input type="checkbox"/>
Forms 1099-Div <input type="checkbox"/>
Schedules K-1 <input type="checkbox"/>
Forms 1099-R <input type="checkbox"/>
<i>Social Security income is addressed in Question #36</i> | |
| 25 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you exercise any employer stock options or purchase shares from an employee stock purchase plan (ESPP) during 2017?
If "yes" please include form(s) 3921 and/or 3922, along with employer's confirmation of exercise forms; check the box at the right. | <input type="checkbox"/> |
| 26 | <input type="checkbox"/> | <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: _____ | |
| 27 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you incur any penalty on the early withdrawal of savings?
If "yes" please include the 1099-INT showing penalty amount paid. | <input type="checkbox"/> |
| *28 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes during the year from sources such as foreign bank accounts, partnerships, or a foreign employer? Do not include foreign income or taxes reported on a brokerage statement or 1099 from your US-based investment accounts.
If "yes" please include any supporting documentation, and check the box at the right. | <input type="checkbox"/> |
| 29 | <input type="checkbox"/> | <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 2017. | |
| 30 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any unemployment benefits during the year?
If "yes" please provide Form(s) 1099-G and check the box at the right. | <input type="checkbox"/> |
| 31 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did any of your life insurance policies mature, or did you surrender any policies?
If "yes" please provide documentation and check box at the right. | <input type="checkbox"/> |

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | |
|-----|--------------------------|--------------------------|--------------------------|---|--------------------------|
| 32 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive income from alimony during 2017?
If "yes" please list the amount received: _____ | |
| *33 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any awards, prizes, hobby income, gambling or lottery winnings?
If "yes" please provide documentation and check box at the right.
Please list expenses related to this income: _____
Note: Gambling losses should be provided in Question 70. | <input type="checkbox"/> |
| 34 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive income from legal settlements in 2017?
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"/> |
| 35 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you have a new rental property or small business in 2017?
If "yes" please go to our website (www.NelsonCPAsMN.com) to get the Rental and Royalty Worksheet and/or the Small Business Questionnaire, 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

- | | | | | | |
|----|--------------------------|--------------------------|--------------------------|--|--------------------------|
| 36 | <input type="checkbox"/> | <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"/> |
| 37 | <input type="checkbox"/> | <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 as addressed in #24. | |
| 38 | <input type="checkbox"/> | <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"/> |
| 39 | <input type="checkbox"/> | <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 2017?
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 _____ | |

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | |
|----|--------------------------|--------------------------|--------------------------|--|
| 40 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | If you are at least age 70-1/2, did you take your required minimum distribution from your retirement plan in 2017? |
| 41 | <input type="checkbox"/> | <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): _____ |
| 42 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do you plan to make a contribution for 2017 to a traditional or Roth IRA on or before April 17, 2018?
If "yes" please indicate the amount and the type of IRA:
_____ |
| 43 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do you want us to calculate the maximum allowed IRA contribution and call to discuss your options? |

Education Information

This entire section doesn't apply

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|
| 44 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you take any withdrawals from an education savings or 529 Plan account?
If "yes" please provide Form(s) 1099-Q and include the student's education expenses. Check the box at the right. <input type="checkbox"/> |
| 45 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you contribute to a 529 Plan?
If "yes", list the beneficiary of the 529 Plan and the amount contributed. _____ |
| 46 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or your dependents attend a post-secondary school during the year?
<input type="checkbox"/> Dependent
If "yes" a detailed fee statement and a copy of Form(s) 1098-T from each college attended <u>MUST</u> be included; check the box at the right. <input type="checkbox"/>
<u>Failure to include all requested information</u> will delay completion of your return.
<i><u>Federal law requires</u> we obtain the following information regarding all college students to determine eligibility for college credits. If you have more than one college student in your household, please use Continuation Page to address each additional student.</i> |

Yes

No

- | | | |
|--------------------------|--------------------------|--|
| <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? |
| <input type="checkbox"/> | <input type="checkbox"/> | Has the student completed 4 years post-secondary? |
| <input type="checkbox"/> | <input type="checkbox"/> | Has the student been convicted of a felony drug offense? |
| <input type="checkbox"/> | <input type="checkbox"/> | Is the education required by the student's current employer? |

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | |
|----|--------------------------|--------------------------|--------------------------|---|--------------------------|
| 47 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did anyone in your family receive a scholarship of any kind during the year?

If "yes" please provide documentation. In addition, include all the student's education expenses. Check the box at the right. | <input type="checkbox"/> |
| 48 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any student loan interest this year?

If "yes" please provide Form(s) 1098-E and check the box at the right. | <input type="checkbox"/> |
| 49 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE or I U.S. Savings bonds issued after 1989? | |
| 50 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | If you are a Minnesota resident, did you have educational expenses for dependents in grades K-12 in 2017?
<i>Minnesota provides a credit or subtraction for expenses incurred for educating students in grades K-12, including those who graduated from high school in 2017. A worksheet is available on page 19. Check box at the right if completed.</i> | <input type="checkbox"/> |

Health Care Information

- | | | | | | |
|-----|--------------------------|--------------------------|--------------------------|--|--------------------------|
| *51 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for every month of 2017 for your family? (<i>"Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.</i>)

Please indicate all sources of your healthcare coverage in 2017:
<input type="checkbox"/> Employer-sponsored plan (including COBRA). Number of months covered: _____
<input type="checkbox"/> Medicare/Medicaid. Number of months covered: _____
<input type="checkbox"/> Privately purchased plan. Number of months covered: _____
<input type="checkbox"/> Enrolled via www.mnsure.org/healthcare.gov . Number of months covered: _____
<input type="checkbox"/> Veteran's Benefits. Number of months covered: _____
<input type="checkbox"/> Other: _____ Number of months covered: _____

Include all Forms 1095 received for 2017 and check the box at the right. | <input type="checkbox"/> |
| *52 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did anyone in your family qualify for an exemption from the health care coverage mandate?

If "yes" please explain: _____
and provide a copy of the exemption approval from the Department of Health and Human Services. Check the box at the right. | <input type="checkbox"/> |

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | <u>Info</u>
<u>Included</u> |
|----|--------------------------|--------------------------|--------------------------|--|--------------------------------|
| 53 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Did you make any contributions to a Health Savings Account (HSA)? <i>(This is different from a Flexible Spending Account (FSA), which must be spent by the end of each year. An HSA can be carried over for future years.)</i></p> <p>If "yes" please provide Form(s) 5498-SA, or a detailed account print-out and check the box at the right. <input type="checkbox"/></p> <p>If you made contributions <u>in addition to</u> pre-tax payroll deductions, please indicate the additional amount here: _____</p> | |
| 54 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Do you plan to make a contribution by 4/17/18 for 2017 to an HSA account? If yes, indicate the amount here: _____</p> | |
| 55 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>Do you want us to call you with options to maximize tax benefits?</p> | |
| 56 | <input type="checkbox"/> | <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. <input type="checkbox"/></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> | |

Itemized Deduction Information – Medical

This entire section doesn't apply

- | | | | | | |
|----|--------------------------|--------------------------|--------------------------|--|--|
| 57 | <input type="checkbox"/> | <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 ½% of your income? Do NOT include amounts withdrawn or reimbursed from an HSA or FSA.</p> <p>If "yes" please summarize the following:</p> <p>Cost of prescription drugs: _____ (TP) _____ (SP)</p> <p>Cost of medical insurance premiums: _____ (TP) _____ (SP)</p> <p>Cost of Medicare insurance premiums: _____ (TP) _____ (SP)</p> <p>Cost of dental insurance premiums: _____ (TP) _____ (SP)</p> <p>Out of pocket cost for doctors/dentists/hospitals:
_____ (TP) _____ (SP)</p> <p>Cost of medical equipment: _____ (TP) _____ (SP)</p> <p># of miles for medical purposes: _____ (TP) _____ (SP)</p> <p>Other medical expenses: _____ (TP) _____ (SP)</p> | |
|----|--------------------------|--------------------------|--------------------------|--|--|

TP **SP** **No**
58

MN Residents -- be sure to answer this question:

Did you pay long-term care (nursing home insurance) premiums (*NOT disability insurance*) for yourself or your family?

If "yes" please provide the following details:

Name of Insurance Co (taxpayer): _____

(spouse): _____

Policy No. (taxpayer): _____

(spouse:) _____

Annual Premium (taxpayer): _____ (spouse): _____

Itemized Deduction Information – Taxes

This entire section doesn't apply

59

Did you pay registration taxes (tabs) on any vehicles you own?

If "yes" please list the plate ID # and amount paid below:

 Vehicle 1 MN plate number: _____ Amt paid _____

 Vehicle 2 MN plate number: _____ Amt paid _____

 Vehicle 3 MN plate number: _____ Amt paid _____

Since not all components of the fees are deductible, we need the car tab renewal card to determine the breakdown. Please include your card or detailed receipt and check the box at the right.

60

Did you pay real estate taxes on any properties you own?

If yes, please list below, and include copies of the statement(s):

County/State _____ Amount pd in 2017 _____

County/State _____ Amount pd in 2017 _____

County/State _____ Amount pd in 2017 _____

61

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 major purchases:

\$ _____

Itemized Deduction Information – Interest Expense

This entire section doesn't apply

62

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.

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | |
|----|--------------------------|--------------------------|--------------------------|--|--------------------------|
| 63 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did the balance of your home equity debt (the portion of your mortgage not used to buy, build or improve your home) exceed \$100,000 at any time during 2017?
If "yes" indicate beginning balance _____
and ending balance _____ | |
| 64 | <input type="checkbox"/> | <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 box at the right. | <input type="checkbox"/> |

Itemized Deduction Information – Charitable Contributions

This entire section doesn't apply

If you are a Minnesota resident, be sure to include information regarding your charitable contributions if they exceed \$500 (total of Question 65 + Question 66), even if you are not itemizing deductions.

- | | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|--------------------------|
| 65 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you make any charitable contributions by cash, check or credit card?
If "yes" please list below or on the Continuation Page.
AMOUNT: DONATED TO:

_____ | |
| 66 | <input type="checkbox"/> | <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 value below or on the Continuation Page and Include receipts if the total exceeds \$500. Be sure to include to whom the non-cash donation was made.
AMOUNT: DONATED TO:

_____ | |
| 67 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do you have acknowledgements of charitable cash or non-cash contributions over \$250? Please provide copies of these documents; check the box at the right.
<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> | <input type="checkbox"/> |
| 68 | <input type="checkbox"/> | <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: _____ | |
| 69 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you donate a vehicle or boat during the year?
If "yes" please include Form 1098-C and check the box at the right. | <input type="checkbox"/> |

TP **SP** **No**

Itemized Deduction Information – Miscellaneous

This entire section doesn't apply

70 Did you have any losses from gambling in 2017?
If "yes" please indicate the amount, not to exceed your gambling
winnings in 2017: _____

71 Did you incur a casualty or theft loss or any condemnation awards
during the year?
If "yes" did the loss, after insurance reimbursements, exceed 10% of
your income? _____ If so, check box at the right and provide
documentation.

*The following expenses (Questions #72 - #79) are not deductible until the
total of this section exceeds 2% of your adjusted gross income.*

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

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

74 Did you incur fees to prepare your tax returns or for tax advisory
services during 2017?
If paid to anyone other than Jodee Paape & Associates, LLC please list
the amount: _____

75 Did you pay fees to an investment manager during 2017, not including
fees deducted from retirement accounts?
If "yes" please indicate below:
Payee: _____ Amount paid: _____
Payee: _____ Amount paid: _____
Payee: _____ Amount paid: _____

76 Did you incur any other investment expenses during 2017 (e.g. mileage,
seminars, and publications)?
If "yes" please describe: _____

77 Did you rent a safe deposit box during 2017?
If "yes" what was the rental fee? _____

78 Did you pay union dues in 2017?
Please list the amount paid: Taxpayer: _____ Spouse: _____

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | |
|----|--------------------------|--------------------------|--------------------------|---|
| 79 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you incur business expenses that were <i>not</i> reimbursed by your employer?
If "yes" please list details on the Continuation Page. |

Miscellaneous Information

This entire section doesn't apply

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|--|
| 80 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you make gifts of more than \$14,000 to any individual during 2017?
If "yes" please provide details on the Continuation Page. |
|----|--------------------------|--------------------------|--------------------------|--|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|
| 81 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you utilize an area of your home <i>exclusively and regularly</i> for business purposes?
If "yes" please provide details on the Continuation Page. |
|----|--------------------------|--------------------------|--------------------------|---|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|--|
| 82 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay alimony to any individual during 2017?
If "yes" please list the name and SSN of the recipient: _____,
_____ and the amount paid: _____ |
|----|--------------------------|--------------------------|--------------------------|--|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|
| 83 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you change jobs or retire this year?
If "yes" please provide details on the Continuation Page. |
|----|--------------------------|--------------------------|--------------------------|---|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|--|
| 84 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you incur moving costs because of a job change?
If "yes" please provide details on the Continuation Page. |
|----|--------------------------|--------------------------|--------------------------|--|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|--|
| 85 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Are you a K-12 Teacher?
If "yes" what was the total eligible educator expense incurred?
_____ Please enter the total amount. Amounts exceeding \$250 per educator may be combined with expenses included in Questions #72 - #79. (You must have documentation for these expenses. Check box at right.) |
|----|--------------------------|--------------------------|--------------------------|--|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|
| 86 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you have employee business expenses that were reimbursed to you <u>and</u> included in your W-2?
If "yes" please include the detail of those reimbursements on the Continuation Page. |
|----|--------------------------|--------------------------|--------------------------|---|

- | | | | | |
|----|--------------------------|--------------------------|--------------------------|---|
| 87 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any individual as a household employee during the year?
(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.)
If yes, include details of employee name(s), hours worked 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. |
|----|--------------------------|--------------------------|--------------------------|---|

- | | <u>TP</u> | <u>SP</u> | <u>No</u> | | |
|-----|--------------------------|--------------------------|--------------------------|--|--------------------------|
| 88 | <input type="checkbox"/> | <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. | |
| 89 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you make solar energy improvements to your home this year?
If "yes" please include details on the Continuation Page and include the receipts. Check the box at the right. | <input type="checkbox"/> |
| 90 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase a new qualified plug-in electric drive vehicle or qualified fuel cell vehicle this year?
If "yes" please provide the make and model of the vehicle:
<hr/> | |
| *91 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you a grantor or transferor to a foreign trust?
If "yes" please provide details on the Continuation Page. | |
| *92 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you have a financial interest in, or signature authority over, a financial account such as a bank account, securities account, or brokerage account, located in a foreign country?
If "yes" please provide details on the Continuation Page. | |
| *93 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do you have any foreign financial accounts, foreign financial assets, or hold interest in a foreign entity (<i>not held in your US Brokerage account</i>)?
If "yes" please provide details on the Continuation Page or verify the preprinted information found at the beginning of the Organizer, if any. | |
| 94 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Did you receive correspondence from any State or the Internal Revenue Service?
If yes, please provide correspondence and check the box at the right (if you haven't sent it to us previously). | <input type="checkbox"/> |
| 95 | <input type="checkbox"/> | <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"/> |
| 96 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check the box, it <u>will not</u> change your tax or reduce your refund. | |

	<u>TP</u>	<u>SP</u>	<u>No</u>			
97	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Do you want to contribute \$5 to the MN Campaign Fund? Making this contribution <u>will not</u> change your refund or balance due.	<u>Taxpayer</u>	<u>Spouse</u>
				Republican	_____	_____
				Democratic / Farmer-Labor	_____	_____
				Independence	_____	_____
				Grassroots – Legalize Cannabis	_____	_____
				Green	_____	_____
				Libertarian	_____	_____
				Legal Marijuana Now	_____	_____
				General Campaign Fund	_____	_____

98 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" please indicate the amount you'd like to contribute: _____

99 Do you expect a considerable change in your 2018 income?
 Please describe: _____

100 Do you expect a considerable change in your 2018 deductions or withholding?
 Please describe: _____

101 Do you expect a change in the number of dependents claimed in 2018?
 Please describe: _____

102 Do you want us to calculate your RMD (required minimum distribution) for 2018? If yes, please include your year-end statements and/or Form 5498 for **all** retirement accounts and check the box on the right.

Your Tax Refunds for 2017 and 2018 Estimate Payments

103 Do you want any refund you receive to be deposited directly into your bank account? NOTE: Direct Deposit gives you access to your refund faster than a paper check.
 * If "yes", please complete the enclosed Bank Information Form (green sheet) and check the box on the right.

104 Do you want us to calculate your estimated tax payments for 2018?

105 If you have an overpayment of taxes, do you want the overpayment applied toward 2018 estimated taxes?

Minnesota Residents or Part-Year Residents ONLY

Minnesota Property Tax Rebate

- Not a Minnesota resident** – Do not complete the rest of the page
 Am a dependent of another – Do not complete the rest of the page

*The questions below are only for the preparation of Form M1PR - MN property tax rebate and renter's credit. Certain items are not taxable on your income tax return, but are required for calculation of the property tax rebate. **Therefore, you must answer the following 5 questions before we begin preparation of your M1PR.***

	<u>TP</u>	<u>SP</u>	<u>No</u>		<u>Info</u> <u>Included</u>
106	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Were you on permanent disability for Social Security purposes?	
107	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any non-taxable disability payments (e.g. Worker's Comp) other than Social Security? Source: _____ Amount: _____	
108	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Did you receive VA benefits? If "yes" what was the amount received? _____	
109	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Did you include copies of the final pay stubs from all employers in 2017? If "yes" please check the box at the right.	<input type="checkbox"/>
110	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If you were a renter during 2017, please include copies of any Certificates of Rent Paid (CRP) you received and check the box at the right.	<input type="checkbox"/>
111	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If you are a homeowner, was anyone else living in the home during 2017 other than the taxpayer, spouse and/or dependents claimed on this return? If "yes" we will contact you for further details.	

New Minnesota Tax Provisions

MN Education Savings Accounts (529) Contribution Credit or Subtraction

112 TP SP No

Did you contribute to a 529 plan in 2017? If yes, complete the following:

Trustee: _____ Acct #: _____ Amount: _____

Trustee: _____ Acct #: _____ Amount: _____

Trustee: _____ Acct #: _____ Amount: _____

Were there any distributions from any 529 accounts in 2017 from accounts you made a contribution to or you were the account owner and/or beneficiary? If yes, enter the amount distributed and include a copy of the 1099Q \$ _____

MN Student Loan Credit

113

Did you make any payments on **your** student loans in 2017? (Note – payments made on behalf of others, including dependents, do not qualify.) If yes, complete the following:

Lender: _____ Total payments: _____ Interest pd: _____
(include 1098-E)

Lender: _____ Total payments: _____ Interest pd: _____
(include 1098-E)

MN First Time Homebuyer Savings Account

114

Did you establish a First Time Homebuyer savings account in 2017? If yes, complete the following:

Bank name: _____ Date Acct Opened: _____

Acct #: _____

Contributions in 2017: \$ _____ 12/31/17 balance \$ _____

Withdrawals in 2017: \$ _____

Name of qualified beneficiary: _____

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

115

Indicate if you meet the following qualifications. If you do, we will contact you for additional information.

- You began a masters 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 2017

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.

See Fact Sheet on our website (www.NelsonCPAsMIN.com) for details and examples of deductible expenses.

- Your master’s degree program did not include pedagogy or a pedagogy

	Student #1	Student #2	Student #3	Student #4
Student's name				
Public or Private?				
Grade on 12/31/17*				
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 2017, but incurred expenses prior to graduating, please use grade 12.

