

2022

1040

US

Miscellaneous Questions

Yes **No** **PERSONAL INFORMATION** (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

- 1.1 Did your marital status change during 2022?
- 1.2 Did your address change since your prior return was filed? If Yes, indicate date of address change: ___ / ___ / ____
- 1.3 Were you a resident of, or did you receive income in, more than one state in 2022?
- 1.4 Are you eligible to be claimed as a dependent on another person's tax return for 2022?
- 1.5 Does the return to be prepared include the income of an individual who died in 2022? If Yes, please provide a copy of the death certificate.

Yes **No** **DEPENDENTS** (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

- 2.1 Were there any changes in dependents in 2022?
- 2.2 For any of your dependent children who were under age 19 or full time students under age 24 at the end of 2022, and whose sole income was interest, dividend and capital gain distributions in excess of \$1,150, do you wish to include their income on your tax return (as opposed to having your dependent file their own individual income tax returns)?
- 2.3 Are you claiming as a dependent a minor child who was not in your custody for more than half of 2022? If Yes, please provide IRS Form 8332 signed by the custodial parent relinquishing the exemption.

Yes **No** **INCOME** (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

- 3.1 Did you exercise any employer stock options in 2022? If Yes, please provide the employer exercise confirmations, and if the acquired stock was sold, the related brokerage statements.
- 3.2 Did you receive tip income of \$20 or more in any month in 2022, which was not reported to your employer and included on your W-2?
- 3.3 Did you cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents in 2022?
- 3.4 Did you receive any disability income in 2022? If Yes, please indicate the taxable portion. _____
- 3.5 Did you receive any foreign income or pay any foreign taxes in 2022?

2022	1040	US	Miscellaneous Questions
		<input type="checkbox"/>	<input type="checkbox"/> 3.6 Did you receive any unemployment compensation in 2022? If Yes, provide Form 1099-G.
		<input type="checkbox"/>	<input type="checkbox"/> 3.7 Were either you or your spouse self-employed in 2022? If Yes, please provide details of your health or long-term care insurance coverage and premium amounts.
		<input type="checkbox"/>	<input type="checkbox"/> 3.8 If you were self-employed in 2022, do you have any outstanding payroll (Forms W-2, 941, 940, etc.) or information returns (Forms 1099, etc.) filing obligations?
Yes	No		PURCHASES, SALES AND DEBT (If you answer " <u>Yes</u> " to any of the following questions for 2022, <u>please provide appropriate details.</u>)
		<input type="checkbox"/>	<input type="checkbox"/> 4.1 Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, or trust in 2022?
		<input type="checkbox"/>	<input type="checkbox"/> 4.2 Did you <u>purchase</u> any business assets (furniture, equipment, vehicles, real estate, etc.), or <u>convert</u> any personal assets to business use in 2022? If Yes, please enter the information on Form 22, p.2.
		<input type="checkbox"/>	<input type="checkbox"/> 4.3 Did you <u>dispose</u> of any business assets (furniture, equipment, vehicles, real estate, etc.), or <u>convert</u> any business assets to personal use in 2022? If Yes, please enter the information on Form 22, p.1.
		<input type="checkbox"/>	<input type="checkbox"/> 4.4 Did you dispose of any stocks, bonds or other investment property by <u>sale</u> in 2022 that are not reported on the 1099-B forms attached to Form 17?
		<input type="checkbox"/>	<input type="checkbox"/> 4.5 Did you receive, sell, send, exchange, or hold any virtual currency (such as bitcoin) in 2022? If Yes, please provide details on Form 17.
		<input type="checkbox"/>	<input type="checkbox"/> 4.6 Did you invest any capital gain proceeds in Qualified Opportunity (Zone) Funds (QOF) in 2022? If so, were such investments made within 180 days of the sale of the asset? If Yes, please provide details on Form 17.
		<input type="checkbox"/>	<input type="checkbox"/> 4.7 Did you <u>purchase</u> a principal home or second home in 2022? If Yes, please provide closing statement.
		<input type="checkbox"/>	<input type="checkbox"/> 4.8 Did you <u>sell</u> your principal home or second home in 2022? If Yes, please provide closing statement, date acquired, and cost basis or list the items on the following line. <hr/>
		<input type="checkbox"/>	<input type="checkbox"/> 4.9 Did you <u>refinance</u> your principal home or second home in 2022? If Yes, please provide the closing statement, and indicate the purpose to which any excess debt proceeds were put. <hr/>
		<input type="checkbox"/>	<input type="checkbox"/> 4.10 Did your total home mortgage debt used to acquire or improve the property by which it is secured exceed \$750,000 (\$1,000,000 if debt was incurred before 2018) at any point in 2022? If Yes, please provide the balance of each mortgage at the end of each month and the purpose for which the debt proceeds were used.

2022	1040	US	Miscellaneous Questions
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| <input type="checkbox"/> | <input type="checkbox"/> | 4.11 Did you add any energy efficient property or improvements (insulation systems, exterior windows and doors, metal roofs, electric heat pumps, high efficiency heating or cooling systems) to your main home in 2022? If Yes, please attach information about what was purchased and its cost. Also, attach a copy of the <u>manufacturer's certification of eligibility</u> for the nonbusiness energy credit. Note: if you claimed a tax credit of more than \$500 for such items in prior years, you are generally ineligible for further credits. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.12 Did you add solar electric, solar water heating, fuel cell, small wind energy, or geothermal heat pump property to one of your homes in 2022? If Yes, please attach information about what was purchased and its cost. Also, attach a copy of the <u>manufacturer's certification of eligibility</u> for the Residential Energy Efficient Property Credit. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.13 Were any debts you owed canceled or forgiven in 2022? If Yes, please provide details. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.14 Did you collect any principal or interest on installment notes in 2022? If Yes, provide details. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.15 Did anyone owe you money which became uncollectable in 2022 <u>and</u> for which you have pursued all legal means of collection (including litigation)? |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.16 Did any of your investments become completely worthless in 2022? If Yes, please provide details. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.17 Did you purchase and/or sell any "qualified small business stock" in 2022? If Yes, please provide details. |
| <input type="checkbox"/> | <input type="checkbox"/> | 4.18 Did you or a family member use your rental property for personal purposes on any day during 2022? If Yes, indicate the days used personally _____ and the days rented out _____. |

Yes	No	RETIREMENT PLANS (If you answer " <u>Yes</u> " to any of the following questions for 2022, please provide appropriate details.)
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| <input type="checkbox"/> | <input type="checkbox"/> | 5.1 Did you receive and retain a cash <u>distribution</u> from a retirement plan (401(k), IRA, ROTH IRA, SEP-IRA, SIMPLE-IRA, <u>Qualified Plan</u> , etc.) in 2022? If Yes, attach IRS Form 1099-R issued to you by the trustee. |
| <input type="checkbox"/> | <input type="checkbox"/> | 5.2 Did you transfer or rollover any amount from one IRA or retirement plan to another IRA or retirement plan in 2022? If Yes, attach any IRS Form 1099-R issued to you by the trustee. |
| <input type="checkbox"/> | <input type="checkbox"/> | 5.3 Did you make or will you be making a contribution to an IRA, ROTH IRA, SEP-IRA, or SIMPLE-IRA, etc. for 2022? If Yes, indicate the amount and date of the contribution: \$ _____ / ____ / ____. |
| <input type="checkbox"/> | <input type="checkbox"/> | 5.4 Did you convert part or all of your traditional IRA, SEP-IRA, or SIMPLE-IRA to a ROTH IRA in 2022? Did you convert a traditional 401(k) account balance to a designated ROTH account in 2022? If yes to either question, attach IRS Form 1099-R issued to you by the trustee. |

2022	1040	US	Miscellaneous Questions
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<input type="checkbox"/>	<input type="checkbox"/>	5.5 If over age 70 1/2, did you make a Qualified Charitable Distribution (QCD) directly from your IRA to a charitable organization in 2022? If Yes, indicate the amount \$_____ and name of the charity _____. Do not include this charitable donation on Form 25.
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Yes	No	EDUCATION (If you answer "Yes" to any of the following questions for 2022, <u>please provide appropriate details.</u>)
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<input type="checkbox"/>	<input type="checkbox"/>	6.1 Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (section 529 plan) in 2022? If Yes, attach IRS Form 1099-Q issued to you by the custodian and indicate the dollar amount of the distribution used for post-secondary qualified educational expenses (\$_____) and for elementary and secondary school tuition (\$_____).
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<input type="checkbox"/>	<input type="checkbox"/>	6.2 Did you make a contribution to a Qualified Tuition Program (section 529 plan) in 2022? If Yes, attach information regarding the contribution amount, financial institution, account number, and the identity of the account beneficiary.
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<input type="checkbox"/>	<input type="checkbox"/>	6.3 Did you, your spouse, or a dependent incur any tuition expenses to attend a college, university, or vocational school in 2022? If Yes, attach IRS Form 1098-T issued to you by the school.
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<input type="checkbox"/>	<input type="checkbox"/>	6.4 Were you a full time student during any part of five months during 2022?
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Yes	No	DEDUCTIONS (If you answer "Yes" to any of the following questions for 2022, <u>please provide appropriate details.</u>)
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<input type="checkbox"/>	<input type="checkbox"/>	7.1 Did you incur a loss greater than 10% of your total income because of damaged or stolen property located in a federally declared disaster area in 2022? If yes, please provide details.
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<input type="checkbox"/>	<input type="checkbox"/>	7.2 Did you work outside your state of residence for more than 30 days in 2022? If Yes, please indicate the nonresident state in which you worked and the number of days you worked in that state. State: _____ # of days: _____
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<input type="checkbox"/>	<input type="checkbox"/>	7.3 Did you incur unreimbursed use of your automobile for employment or business (other than for commuting to and from work) in 2022? If Yes, please indicate the 2022 unreimbursed business mileage: _____ and total 2022 mileage: _____
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<input type="checkbox"/>	<input type="checkbox"/>	7.4 Did you pay premiums for long-term care insurance in 2022? If Yes, indicate the following:
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Taxpayer
 Insurance Company _____
 Policy # _____
 Premium \$ _____

Spouse
 Insurance Company _____
 Policy # _____
 Premium \$ _____

2022	1040	US	Miscellaneous Questions
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Yes **No** **HEALTH CARE COVERAGE** (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

 8.1 Did you purchase health insurance through a Marketplace exchange and receive IRS Form 1095-A reflecting amounts in Part III, Column C? If so, please attach.

Yes **No** **MISCELLANEOUS** (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

 9.1 Are you missing any of the required documentation for your charitable gifts? (Cash gifts under \$250 must be evidenced by a canceled check or receipt from the charity. Cash gifts over \$250 must be supported by a written acknowledgment from the charity which indicates the date and amount of the gift, lists any goods or services provided by the charity in exchange for the donation, and if applicable, indicates that the only benefits provided to the donor were intangible religious benefits. Noncash gifts under \$250 must be evidenced by a receipt from the charity indicating the date, location, and description of the contribution. In addition, your records must support your determination of the fair market value you claim for the donated items. Noncash donations of items worth more than \$250 must also be supported by a written acknowledgment from the charity indicating the same information described earlier for cash gifts over \$250. Your records for noncash gifts in excess of \$500 must also document how and when you acquired the donated items and their cost basis to you. In most cases, noncash gifts (except publicly traded securities) valued at more than \$5,000 require a qualified written appraisal of the donated items.)

 9.2 Are you missing any of the required documentation for your business travel, transportation, gifts, meals, and entertainment expenses? (These business expenses must be substantiated by adequate records which prove the amount of the expense, time and place of the travel or entertainment, business purpose of the expense, and the business relationship of the persons to whom business meals or entertainment are provided. Business use of an automobile should be documented with a written log of business mileage recorded at the time of such use.)

 9.3 Are you aware of any changes to the income, deductions, or credits reported on a prior year tax return?

 9.4 Do you want to allocate \$3 to the Presidential Election Campaign Fund? (This will not increase your tax or reduce your refund.)

 9.5 Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund? (This will not increase your tax or reduce your refund.)

 9.6 Do you wish to deny the IRS the right to speak with Stevens Foster regarding the status of your return and force them to contact you directly?

 9.7 Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account (whether as an employee, a partner, or as an individual) in 2022? Did you own any foreign assets outside of brokerage accounts during 2022? If Yes to either question, indicate the highest account balance or value in US Dollars during the year:
\$ _____.

 9.8 Did you receive a distribution from, or were you the grantor or transferor to, a foreign trust in 2022?

2022

1040

US

Miscellaneous Questions

- 9.9 Was your home rented out or was a portion used exclusively for business in 2022?
- Note:** Health Savings Accounts (HSA) and Archer Medical Savings Accounts (MSA) are not employer flexible spending accounts; they are funded accounts at a financial institution, which holds HSA or MSA contributions until distributions are made to the account owner as reimbursement for out of pocket medical expenses.
- 9.10 Did you (or someone on your behalf, including your employer) make contributions to an HSA or MSA in 2022? If Yes, please provide statements of HSA/MSA activity and indicate whether coverage was self only or family (circle one).
- 9.11 Did your spouse (or someone on his or her behalf, including their employer) make contributions to an HSA or MSA in 2022? If Yes, please provide statements of HSA/MSA activity and indicate whether coverage was self only or family (circle one).
- 9.12 Did you or your spouse receive HSA or MSA distributions or acquire an interest in an HSA or MSA due to the death of the account beneficiary in 2022? If Yes, please provide IRS Form 1099-SA issued to you by the custodian.
- 9.13 If 9.12 is Yes, were all distributions used to reimburse you for medical expenses?
- 9.14 Did you pay household employees more than \$2,400 in 2022 or more than \$1,000 in any calendar quarter of 2022? If Yes, please provide copies of Forms W-2 issued to your employee(s) and any payroll tax returns filed. (Generally, "employees" are individuals who operate under your control and direction both as to the means by which work is done and the results achieved. Independent contractors and employees of others are not your employees.)
- 9.15 Were you contacted or audited by either the Internal Revenue Service or a State taxing agency during 2022 or to date in 2023?
- 9.16 Did the IRS issue you an IP PIN due to identity theft problems you have experienced? If yes, please attach a copy of the PIN.
- Note:** A noncharitable gift may require the filing of a gift tax return. A gift is deemed made by the individual who owned the transferred asset, or in the case of jointly owned assets, the individual who signed the check or other document authorizing the transfer. If you answer "Yes" to either question 9.17 or 9.18, attach information regarding the donee's name, address, and social security or employer ID numbers, relationship to the donor, and the nature, basis, and fair market value of the gifted property.
- 9.17 Excluding gifts of which you have previously advised Stevens Foster, did you make any gifts to an individual that totaled more than \$16,000, or make any gifts to a trust, including an Irrevocable Life Insurance Trust (ILIT), in 2022?
- 9.18 Excluding gifts of which you have previously advised Stevens Foster, did your spouse make any gifts to an individual that totaled more than \$16,000, or make any gifts to a trust, including an Irrevocable Life Insurance Trust (ILIT), in 2022?

2022	1040	US	Miscellaneous Questions
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Yes **No** **MINNESOTA QUESTIONS** (if you are not a Minnesota resident, please disregard) (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

 10.1 Do you want \$5 (this will not increase your tax or reduce your refund) to go to help candidates for Minnesota state offices pay campaign expenses? If Yes, circle the political parties.

Taxpayer: Independence Republican DFL General Campaign Other: _____

Spouse: Independence Republican DFL General Campaign Other: _____

 10.2 Do you want to contribute to the Minnesota Nongame Wildlife Fund (this will increase your tax or reduce your refund)? If Yes, indicate the amount of your donation. \$ _____

 10.3 Did you or your spouse move into or out of Minnesota during 2022? If Yes, indicate dates.

Taxpayer moved into (out of) Minnesota: ____ / ____ / _____

Spouse moved into (out of) Minnesota: ____ / ____ / _____

 10.4 Did you incur any qualified K-12 expenses for dependents in 2022? See Minnesota Income Tax Fact Sheet #8 at Minnesota Department of Revenue's website (<https://www.revenue.state.mn.us/income-tax-fact-sheets>) for eligible expenses. If Yes, indicate:

Child's Name: _____ Grade: _____
 Description: _____ Amounts Paid: \$ _____
 Description: _____ Amounts Paid: \$ _____

Child's Name: _____ Grade: _____
 Description: _____ Amounts Paid: \$ _____
 Description: _____ Amounts Paid: \$ _____

Child's Name: _____ Grade: _____
 Description: _____ Amounts Paid: \$ _____
 Description: _____ Amounts Paid: \$ _____

 10.5 Did you receive a refund of Minnesota residential property taxes via form MIPR in 2022? If Yes, indicate the amount received: \$ _____

Yes **No** **ESTIMATED TAXES/ DIRECT DEPOSIT/ DIRECT PAYMENT** (If you answer "Yes" to any of the following questions for 2022, please provide appropriate details.)

 11.1 If you are entitled to a refund of 2022 taxes, do you want the excess applied to your 2023 tax (instead of being refunded)?

 11.2 If you are entitled to a refund of 2022 taxes and are requesting a cash refund (i.e. your response to Question 11.1 is "No"), do you want your refund deposited directly to your bank account? If Yes, complete the "Bank Information" on Form 3.

2022

1040

US

Miscellaneous Questions

11.3 If you owe additional 2022 taxes with your tax return, do you want the payment withdrawn directly from your bank account? If Yes, complete the "Bank Information" on Form 3.

11.4 If we recommend 2023 estimated tax payments, do you wish Stevens Foster to set those payments up as scheduled electronic payments from your checking account (as opposed to paying by paper check)?

11.5 Do you expect your 2023 taxable income and withholdings to be different from 2022? If Yes, please complete the 2023 estimated tax information on Form 7.1.