

2023	1040	US	Miscellaneous Questions
------	------	----	--------------------------------

A FILLABLE PDF VERSION OF THESE MISCELLANEOUS QUESTIONS IS AVAILABLE AT
 WWW.STEVENSFOSTER.COM/RESOURCES IF YOU PREFER TO COMPLETE IT
 ELECTRONICALLY. PLEASE UPLOAD OR EMAIL THE COMPLETED PDF DOCUMENT TO
 YOUR CLIENT ACCOUNT MANAGER.

Yes **No** **PERSONAL INFORMATION** (If you answer "Yes" to any of the following questions for 2023, please provide appropriate details.)

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1.1 Did your marital status change during 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | 1.2 Did your address change since your prior return was filed? If Yes, indicate date of address change: ___ / ___ / _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 1.3 Were you a resident of, or did you receive income in, more than one state in 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | 1.4 Are you eligible to be claimed as a dependent on another person's tax return for 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | 1.5 Does the return to be prepared include the income of an individual who died in 2023? If Yes, please provide a copy of the death certificate. |

Yes **No** **DEPENDENTS** (If you answer "Yes" to any of the following questions for 2023, please provide appropriate details.)

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 2.1 Were there any changes in dependents in 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2.2 For any of your dependent children who were under age 19 or full time students under age 24 at the end of 2023, and whose <u>sole</u> income was interest, dividend and capital gain distributions in excess of \$1,250, do you wish to include their income on your tax return (as opposed to having your dependent file their own individual income tax returns)? |
| <input type="checkbox"/> | <input type="checkbox"/> | 2.3 Are you claiming as a dependent a minor child who was not in your custody for more than half of 2023? 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 2023, please provide appropriate details.)

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 3.1 Did you exercise any employer stock options in 2023? If Yes, please provide the <u>employer exercise confirmations</u> , and if the acquired stock was sold, the related <u>brokerage statements</u> . |
| <input type="checkbox"/> | <input type="checkbox"/> | 3.2 Did you receive tip income of \$20 or more in any month in 2023, which was not reported to your employer and included on your W-2? |
| <input type="checkbox"/> | <input type="checkbox"/> | 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 2023? |
| <input type="checkbox"/> | <input type="checkbox"/> | 3.4 Did you receive any disability income in 2023? If Yes, please indicate the taxable portion. _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | 3.5 Did you receive any foreign income or pay any foreign taxes in 2023? |

2023	1040	US	Miscellaneous Questions
	<input type="checkbox"/>	<input type="checkbox"/>	3.6 Did you receive any unemployment compensation in 2023? If Yes, provide Form 1099-G.
	<input type="checkbox"/>	<input type="checkbox"/>	3.7 Were either you or your spouse self-employed in 2023? 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 2023, 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 2023, <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 2023?
	<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 2023? 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 2023? 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 2023 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 2023? 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 2023? 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 2023? 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 2023? 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 2023? 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 2023? 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.

2023	1040	US	Miscellaneous Questions
<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 2023? 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 2023? 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 2023? If Yes, please provide details.
<input type="checkbox"/>	<input type="checkbox"/>		4.14 Did you collect any principal or interest on installment notes in 2023? If Yes, provide details.
<input type="checkbox"/>	<input type="checkbox"/>		4.15 Did anyone owe you money which became uncollectable in 2023 <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 2023? 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 2023? 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 2023? 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 2023, please provide appropriate details.)
<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 2023? 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 2023? 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 2023? 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 2023? Did you convert a traditional 401(k) account balance to a designated ROTH account in 2023? If yes to either question, attach IRS Form 1099-R issued to you by the trustee.

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

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 2023? If Yes, indicate the amount \$ _____ and name of the charity _____. Do not include this charitable donation on Form 25.

Yes **No** **EDUCATION** (If you answer "Yes" to any of the following questions for 2023, please provide appropriate details.)

6.1 Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program (section 529 plan) in 2023? 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 (\$ _____).

6.2 Did you make a contribution to a Qualified Tuition Program (section 529 plan) in 2023? If Yes, attach information regarding the contribution amount, financial institution, account number, and the identity of the account beneficiary.

6.3 Did you, your spouse, or a dependent incur any tuition expenses to attend a college, university, or vocational school in 2023? If Yes, attach IRS Form 1098-T issued to you by the school.

6.4 Were you a full time student during any part of five months during 2023?

Yes **No** **DEDUCTIONS** (If you answer "Yes" to any of the following questions for 2023, please provide appropriate details.)

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 2023? If yes, please provide details.

7.2 Did you work outside your state of residence for more than 30 days in 2023? If Yes, please indicate the nonresident state in which you worked and the number of days you worked in that state. State: _____ # of days: _____

7.3 Did you incur unreimbursed use of your automobile for employment or business (other than for commuting to and from work) in 2023? If Yes, please indicate the 2023 unreimbursed business mileage: _____ and total 2023 mileage: _____

7.4 Did you pay premiums for long-term care insurance in 2023? If Yes, indicate the following:

Taxpayer
 Insurance Company _____
 Policy # _____
 Premium \$ _____

Spouse
 Insurance Company _____
 Policy # _____
 Premium \$ _____

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes **No** **HEALTH CARE COVERAGE** (If you answer "Yes" to any of the following questions for 2023, 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 2023, 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 Did you donate into your donor advised fund (i.e. Fidelity Charitable Gift Fund)? If so, please provide the Form 8283 from the gift fund or your 12/31/2023 yearend statement.

 9.3 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.)

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

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

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

 9.7 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?

 9.8 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 2023? Did you own any foreign assets outside of brokerage accounts during 2023? If Yes to either question, indicate the highest account balance or value in US Dollars during the year:
\$ _____.

2023	1040	US	Miscellaneous Questions
------	------	----	-------------------------

9.9 Did you receive a distribution from, or were you the grantor or transferor to, a foreign trust in 2023?

9.10 Was your home rented out or was a portion used exclusively for business in 2023?

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.

9.11 Did you (or someone on your behalf, including your employer) make contributions to an HSA or MSA in 2023? If Yes, please provide statements of HSA/MSA activity and indicate whether coverage was self only or family (circle one).

9.12 Did your spouse (or someone on his or her behalf, including their employer) make contributions to an HSA or MSA in 2023? If Yes, please provide statements of HSA/MSA activity and indicate whether coverage was self only or family (circle one).

9.13 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 2023? If Yes, please provide IRS Form 1099-SA issued to you by the custodian.

9.14 If 9.12 is Yes, were all distributions used to reimburse you for medical expenses?

9.15 Did you pay household employees more than \$2,600 in 2023 or more than \$1,000 in any calendar quarter of 2023? 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.)

9.16 Were you contacted or audited by either the Internal Revenue Service or a State taxing agency during 2023 or to date in 2024?

9.17 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.

9.18 Excluding gifts of which you have previously advised Stevens Foster, did you make any gifts to an individual that totaled more than \$17,000, or make any gifts to a trust, including an Irrevocable Life Insurance Trust (ILIT), in 2023?

9.19 Excluding gifts of which you have previously advised Stevens Foster, did your spouse make any gifts to an individual that totaled more than \$17,000, or make any gifts to a trust, including an Irrevocable Life Insurance Trust (ILIT), in 2023?

2023	1040	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes	No	MINNESOTA QUESTIONS (if you are not a Minnesota resident, please disregard) (If you answer " <u>Yes</u> " to any of the following questions for 2023, <u>please provide appropriate details.</u>)
------------	-----------	---

<input type="checkbox"/>	<input type="checkbox"/>	10.1 Do you want \$5 (this <u>will not</u> increase your tax or reduce your refund) to go to help candidates for Minnesota state offices pay campaign expenses? If Yes, <u>circle</u> the political parties.
--------------------------	--------------------------	--

Taxpayer: Independence Republican DFL General Campaign Other: _____

Spouse: Independence Republican DFL General Campaign Other: _____

<input type="checkbox"/>	<input type="checkbox"/>	10.2 Do you want to contribute to the Minnesota Nongame Wildlife Fund (this <u>will</u> increase your tax or reduce your refund)? If Yes, indicate the amount of your donation. \$ _____
--------------------------	--------------------------	--

<input type="checkbox"/>	<input type="checkbox"/>	10.3 Did you or your spouse move into or out of Minnesota during 2023? If Yes, indicate dates.
--------------------------	--------------------------	--

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

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

<input type="checkbox"/>	<input type="checkbox"/>	10.4 Did you incur any qualified K-12 expenses for dependents in 2023? 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: \$ _____

<input type="checkbox"/>	<input type="checkbox"/>	10.5 Did you receive a refund of Minnesota residential property taxes via form MIPR in 2023? If Yes, indicate the amount received: \$ _____
--------------------------	--------------------------	---

Yes	No	ESTIMATED TAXES/ DIRECT DEPOSIT/ DIRECT PAYMENT (If you answer " <u>Yes</u> " to any of the following questions for 2023, <u>please provide appropriate details.</u>)
------------	-----------	---

<input type="checkbox"/>	<input type="checkbox"/>	11.1 If you are entitled to a <u>refund</u> of 2023 taxes, do you want the excess applied to your 2024 tax (instead of being refunded)?
--------------------------	--------------------------	---

<input type="checkbox"/>	<input type="checkbox"/>	11.2 If you are entitled to a <u>refund</u> of 2023 taxes <u>and</u> 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.
--------------------------	--------------------------	--

2023	1040	US	Miscellaneous Questions
------	------	----	-------------------------

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 11.3 If you <u>owe</u> additional 2023 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. |
| <input type="checkbox"/> | <input type="checkbox"/> | 11.4 If we recommend 2024 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)? |
| <input type="checkbox"/> | <input type="checkbox"/> | 11.5 Do you expect your 2024 taxable income and withholdings to be different from 2023? If Yes, please complete the 2024 estimated tax information on Form 7.1. |