2013 PERSONAL INCOME TAX RETURN DATA

The information required on this form is pertinent to the preparation of your INCOME TAX RETURN and relates to you and your family personally, and not to your business operations. Please complete and return to us at Michael G. Kissell, Ltd. 7100 Northland Circle, Ste 401 Minneapolis, MN 55428 as soon as possible BUT NO LATER THAN FEBRUARY 15, 2014. **WE MUST HAVE THIS SIGNED DATA SHEET AND COMPLETED QUESTIONNAIRE TO PREPARE YOUR INCOME TAX RETURN. PLEASE SIGN ON PAGE 4.**

You are cautioned that paid bills and cancelled checks claimed by you as deductions herein must be preserved for a period of at least three years to comply with federal and state tax regulations and audit procedures. Do not claim as deductions any bills that have not been paid during the year unless they were charged to your credit card before year end.

If we may be of assistance to you in preparing this form, please contact us at (763) 533-0340.

Social Security Number   Date of Birth

NAMES: Self ______________________ ______________ ________

Spouse ______________________ ______________ ________

OCCUPATION: Self ______________________ Spouse ______________________

ADDRESS: List your current mailing address below (↓). **EMAIL:** → ______________________

____

Street   City   State   Zip

______________ ______________ ______________ ______________

County   Township/School District   Home Phone   Daytime Phone

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Your marital status as of 12-31-13 ☐ Single ☐ Married ☐ Married, but I wish to file separately

		Yes	No		Yes	No
Do you want $3 to go to the presidential campaign fund? (This will not affect your tax.)	Self	☐	☐	Spouse	☐	☐
If you have a tax refund, do you want it directly deposited into your bank account? If yes, attach a voided check for the account in which you want the deposit made.		☐	☐			
Are you legally blind?	Self	☐	☐	Spouse	☐	☐

DEPENDENTS

Full Name	Date of birth	Social Security Number	Relationship	Months lived in home	Months as a student	% of Support By you	% of Support By others

A social security number must be provided.

SALARIES & COMMISSIONS . . . SELF AND SPOUSE
Attach your **W-2 Forms** from your employer or **1099** Forms ☐ Number of W-2(s) attached.

Self (T) Spouse (S)	Employer	Federal Wages	Federal tax withheld	State tax withheld	Local tax withheld	State Wages	FICA Wages

ESTIMATED TAX PAYMENTS YOU HAVE MADE

	APRIL 15, 2013 1st QUARTER		JUNE 15, 2013 2nd QUARTER		SEPT. 15, 2013 3rd QUARTER		JAN. 15, 2014 4th QUARTER		
	Date	Amount	Date	Amount	Date	Amount	Date	Amount	TOTALS
FEDERAL		$		$		$		$	$
STATE		$		$		$		$	$
LOCAL		$		$		$		$	$

INTEREST YOU EARNED
(Do not include IRA interest)

☐ *Number of Forms 1099 INT and Brokerage Statements Attached*

TSJ	Check (√) if Tax Exempt	From Whom Received	Amount
			$

Interest income from seller financed mortgage ____________

List name and social security number of payer ____________

DIVIDENDS YOU EARNED

☐ *Number of Forms 1099 DIV and Brokerage Statements Attached*

TSJ	From Whom Received	Ordinary Dividend	Capital Gains	Qual-ified	Non-Taxable	Check (√) if Tax Exempt

CAPITAL GAINS AND LOSSES
Sales of real estate, personal property, stocks, bonds, etc.

ITEM SOLD Provide broker statements w/ 1099B / cost information	TSJ	DATE ACQ'D	DATE SOLD	SELLING PRICE	COST	GAIN (LOSS)

FOR REAL ESTATE, ENCLOSE SETTLEMENT SHEETS. FOR STOCK SALES, PROVIDE COST OF STOCK AND BROKERAGE STATEMENTS.

RENT AND ROYALTY INCOME

	Address #1	Address #2
Description and Address of Property		
GROSS RENTS	$	$
EXPENSES		
Advertising		
Auto and travel (# of miles)		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and professional		
Mortgage interest (Attach 1098 if available.)		
Other interest		
Repairs		
Improvements *Complete schedule		
Supplies		
Taxes		
Utilities		
Other		

What percent of the property did you occupy during 2013? ____________% ____________%

If vacation home or condo, How may days occupied by You during 2013? ____________ ____________

Number of days rented 2013 ____________ ____________

Were you active in the Management of the rental property in 2013? Yes ☐ No ☐ Yes ☐ No ☐

*SCHEDULE OF IMPROVEMENTS

Did you make improvements in 2013 to rental property or purchase furnishings for it?

Date	Description of Asset Purchased	Cost

OTHER INCOME

Partnerships or LLC (Attach K-1) $ ____________
Did you materially participate in the partnership or LLC? Yes ☐ No ☐

S-Corporation (Attach K-1) $ ____________
Did you materially participate in the S-Corp? Yes ☐ No ☐

Estate or Trust (Attach K-1) $ ____________
Number of K-1s attached ____________
State income tax refund $ ____________

Alimony $ ____________

		W/H
Pension/profit sharing (Attach 1099R/RRB-1099R)	$________	$________
How much was rolled over?	$________	
IRA distributions (Attach 1099R)	$________	$________
How much was rolled over?	$________	
If not all, answer Question 2 under Roth IRA, next page.	$________	
Farm income (Attach detail)	$________	
Unemployment compensation	$________	$________
Social security/railroad retirement(Tier II) (Attach Forms SSA-1099/RRB-1099)	$________	$________

OTHER INCOME CONTINUED NEXT PAGE

OTHER INCOME (CONTINUED)

Lottery or other winnings.................. $ ____________________

Tips (not included in W- 2) ....……… $ ____________________

Other ________________________ $ ____________________

Gambling winnings $ ____________________

INSTALLMENT SALE INCOME:

Total received this year..................................... $ ____________________

Interest included above...................................... $ ____________________

Year of sale ____________________

If we did not prepare the return for year of sale, please provide Form 6252 for that year..

ROTH IRA CONVERSION (attach a copy of your 1099R)

1. Did you convert any traditional IRA into any ROTH IRA? Yes ☐ No ☐ If no, go to the next section. If yes, who converted how much?
   Self ______________________ Spouse ______________________
2. Did you or your spouse ever make a nondeductible IRA contribution? Yes ☐ No ☐ If yes, did we prepare your latest Form 8606?
   Yes ☐ No ☐ If no, please provide a copy of the most recent Form 8606 for you and your spouse.
   Also provide the end of year value of all traditional IRAs for yourself $ ____________________ and your spouse $ ______________________

ADJUSTMENTS TO INCOME

IRA, ROTH IRA, KEOGH, SEP, SIMPLE PAYMENTS

Please include statements from Plan Administrators and a copy of any 5498

	SELF	SPOUSE
Are you covered by an employer retirement plan?	**Yes** ☐ **No** ☐	**Yes** ☐ **No** ☐
PLAN TYPE		
____________________	$ ________________	$ ________________
____________________	$ ________________	$ ________________

Will nondeductible IRA contributions be withdrawn? **Yes** ☐ **No** ☐

OTHER ADJUSTMENTS

Penalty for early withdrawal of savings .... $ _______________

Educator expenses……………………………… $ _______________

Student loan interest paid (Attach 1098-E).............$ _______________

Higher Education tuition ,fees, required books & supplies, computer equipment, technology, or internet access $ _______________

Alimony paid ....$ ____________________ Last name and SSN of recipient:

____

Moving expenses (attach list) **....................................** **$** _______________

BUSINESS USE OF PERSONAL VEHICLE (Use business questionnaire if appropriate)

Do not complete this part if you have already supplied your employer with your expenses and your reimbursement is not included in your wages.

	Vehicle #1	Vehicle #2
Description		
Date first used for business		
Lower of cost or value at date above		
Odometer reading at year end		
Business miles driven:		
Commuting miles driven:		
Business parking and tolls		
Interest paid (ignore for employee)		

The vehicle was used for what business purpose? Employee ☐ Partner ☐

Other ____

Do you have evidence to support the business miles claimed? Yes ☐ No ☐

Is the evidence in writing? Yes ☐ No ☐

Amount reimbursed by employer $ ________________________________

MEDICAL EXPENSES

Med insurance premiums (no pretax employee payments) $ __________

Long term care insurance ....Taxpayer $ __________

....…Spouse $ __________

Prescription medicine and insulin.......................... $ __________

Miles driven for medical care .... __________mi.

Other medical transportation and lodging .... $ __________

Dr. ______________________________________ $ __________

Dr. ______________________________________ $ __________

Dr. ______________________________________ $ __________

Hearing aids .... $ __________

ITEMIZED DEDUCTIONS

Eye glasses/contacts .... $ __________

Nurses .... $ __________

Lab fees .... $ __________

Ambulance .... $ __________

Hospitals (list) ____________________________ $ __________

_______________________________________ $ __________

Other (specify) ____________________________ $ __________

Less Insurance reimbursement (__________)

Medical or Health Savings account (Attach 5498) $ __________

For MSA → Individual ☐ or Family ☐ Coverage?

TAXES

Real estate tax (personal residence less special assessments) .... $ __________

Sales tax paid for major purchases i.e. car/boat .... $ __________

Other real estate taxes (second home, cabin, etc) .... $ __________

Balance paid with prior year state and / or local return (tax only) .... $ __________

INTEREST PAID (Do not include rental property. Enter student loan interest in ADJUSTMENTS TO INCOME section.)

Home mortgage paid to financial institution $ ___________

Was any of the money used for any purpose other than to buy or build your main home and one other? Yes ☐ No ☐

If yes, how much? $ ___________

Home mortgage interest paid to an individual $ ___________

Provide name, address and SSN of payee:

Mortgage Insurance Premiums in box 4 of form 1098 $ ___________

(Attach all Forms 1098) # of 1098s attached_______

Closing points on new home purchase * .... $ ___________

Closing points on current year refinance * .... $ ___________

How much of the refinance money was used to add improvements to your home? $ ___________

Investment interest.. $ ___________

Interest paid to invest in a partnership or S-Corporation that you manage ....… $ ___________

* Provide a copy of settlement papers.

CONTRIBUTIONS

Cash/Check	AMOUNT/VALUE	Non-Cash	AMOUNT/VALUE
______________________ Church	$ ______	__________________________	$ _______
______________________________	$ ______	__________________________	$ _______
______________________________	$ ______	__________________________	$ _______
______________________________	$ ______	Miles driven for qualified charity	_______ mi.

Charitable contribution deductions are not allowed unless you can prove your right to them. For cash contributions, you must keep either a cancelled check, a bank statement containing the name of the charity, or a written communication from the charity. Non-cash contributions require a receipt from the donee. You must keep records describing the items donated, cost and a good-faith estimate of the value of those goods. Noncash contributions must be in good or better condition to be deductible. Any contribution of $250 or more in any one day to any organization must have written substantiation from the organization.

LOSSES

Did any sudden and unexpected event cause damage to any of your property this year? Yes ☐ No ☐

If yes, attach a sheet with a detailed list of items damaged for each separate event. Please include a description of each item, its cost and its value before and after the unexpected event.

Did you file an insurance claim? Yes ☐ No ☐ I have no insurance coverage ☐

MISCELLANEOUS
(Paid personally)

Gambling losses (up to winnings only) $ ______________

Tax preparation $ ______________

Tools $ ______________

Adoption expenses $ ______________

Job related educational expenses ______________

- Books $ ______________
- Tuition $ ______________

Miles driven (work to school) ________________________

Safe deposit box $ ______________

Union and professional dues $ ______________

Professional publications $ ______________

Uniforms $ ______________

Unreimbursed employee expense $ ______________
(Attach list)

Investment expenses $ ______________

IRA maintenance fee $ ______________

CHILD AND DEPENDENT CARE

IF YOU AND YOUR SPOUSE WORKED, OR ONE WAS A FULL TIME STUDENT, DID YOU HAVE CHILD CARE EXPENSES? YES ☐ NO ☐

Number of qualifying persons cared for in 2013 _________ Expenses paid in 2013 for 2012: _______________________

Amount of employer provided child care $______________ For whom were the 2012 expenses paid? ________________

Name and Relationship of Qualifying Person(s): ____

Amount paid for each: ____

If payments were made to an individual and they totaled more than $1,800 for 2013:

Were services performed in your home? Yes ☐ No ☐ If yes, have you filed wage tax returns? Yes ☐ No ☐

If yes, attach a copy of the W-2(s) you issued.

This information is required for credit to be allowed

Name of each child care provider ____

EIN/SSN of each provider ____

Address of each child care provider ____

OTHER

Did you pay someone more than $1,800 to work in your home in 2013? Yes ☐ No ☐ If yes, how much? _____________

Attach a copy of W-2(s) you issued.

Are there any loans to you or from you, that are in the amount of $10,000 or more, that are interest free?

Yes ☐ No ☐ If yes, what is the date of the loan? ________________ and the amount $ ___________________

DECLARATION

I HAVE REVIEWED THE INFORMATION GIVEN YOU ON THIS FORM AND, TO THE BEST OF MY KNOWLEDGE, IT IS TRUE, CORRECT AND COMPLETE. I HAVE MAINTAINED THE UNDERLYING RECORDS REQUIRED BY LAW TO SUPPORT THIS INFORMATION AND IT IS READY FOR PREPARATION OF MY INCOME TAX RETURN. I AUTHORIZE YOU/YOUR COMPANY TO PREPARE MY INCOME TAX RETURN AND RETAIN COPIES OF APPROPRIATE DOCUMENTS.

→ **Signature** ____

Date ____

Questions

Personal Information

	Yes	No
Did your marital status change during the year?……………………………………………………….…………..		
If married, do you and your spouse want to file separate returns? ……………..……		
Did your address change during the year? ………………………… …………………………………………….……		

Dependents

Were there any changes in dependents from the prior year?…………………………………………………		
Do you have any children under age 18 with unearned income more than $1,900? …………………….………...		
Did you adopt a child or begin adoption proceedings during 2013? ………………………………………………….		

Purchases, Sales and Debt

Did you have any debts canceled, forgiven, or refinanced during the year? ………………………………………		
Did you start a new business, purchase a new rental property or farm, or acquire any new interest in any partnership or S Corporation during the year? …………………………………………………………………		
Did you sell an existing business, rental property, farm, or any existing interest in a partnership or S Corporation during the year? ……………………………………………………………………………………..….		
Did you sell, exchange, or purchase any real estate during the year? If so, please attach closing statements. …		
.		
Did you receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan? …….………………………………………		
Did you take out a home equity loan during the year? If yes, provide closing statement. What were the funds used for?____ …….………………………………………		
Did you receive any income from property sold prior to this year?		
Did you purchase a plug-in electric vehicle such as golf cart? Please attach the purchase statement.		

Itemized Deductions

Did you incur any casualty or theft losses during the year? ……….		
Did you use your car on the job other than commuting?………………………………………………………….		

Miscellaneous

Did you create or transfer money or property to a foreign trust?		
Did you or your spouse receive distributions from long term car insurance contracts? If yes, please attach 1099-LTC		
Have you or your spouse ever filed a Gift tax return? If so, please provide a copy of return.		
Did you or your spouse contribute to or establish a Health Savings Account (HSA)?		
Did you withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren? ………………………………………………………		
Did you or your spouse contribute to or establish a Roth IRA or convert an existing IRA into a Roth IRA?		
Did you or your dependents incur any post secondary education expenses, such as tuition? ………………………..		

Questions (continued)

Miscellaneous (continued)	Yes	No
Did you pay any student loan interest this year?		
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If yes, how many months were you covered? …………………………………………..		
Did you move to a different home because of a change in the location of your job? …………………………………		
Did you receive unreported tip income of $20 or more in any month of 2013? ……………………………………..		
Did you make gifts of more than $14,000 to any individual? …………………………………………………………		
Did you have any foreign income or pay any foreign taxes during 2013? ……………………..…………………....		
Did you purchase a new "clean fuel" vehicle, electric vehicle or hybrid vehicle in 2013? If yes, what Make__________ Model____________ Date of purchase____________Amount paid_____________		
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year? If undyed diesel fuel, provide the name and address of the supplier and the dates of purchase ………………..		
Have you received a punitive damage award or an award for damages other than for physical injuries or illness? ….		
Did you engage in any bartering transactions? …………………………………………………………………………..		
Were you notified by the IRS or other taxing authority of any changes in prior year returns? ……………………….		
Do you owe **use tax** for out of state purchases? If yes, provide the information required by your state. Ask, if you have questions about the requirements ……………………..………………….		
Are you or your spouse a full-time teacher (K-12th grade) How much did you spend on classroom related expenses?____________		
Did you or your spouse incur job related legal fees?…………………………………………………………………		
Sale of Your Home		
Did you sell your home in 2013? ……………………………………………………………………………………..		
If yes, did you (or your spouse if MFJ) own the home as your principal residence for at least two years of the five-year period prior to the sale? ………………………………………………………		
If yes, did you (**and** your spouse if MFJ) occupy the home as your principal residence for at least two years of the five-year period prior to the sale? ………………………………………………………		
Was the home acquired through a tax free (1031) exchange?…………………………………………………………		
Did you ever use any portion of the home for business purposes? ……………………………………………………		
Have you or your spouse sold a principal residence within the last two years? …………………………………….		
At the time of sale, was the residence owned by the taxpayer, spouse or both? ………………………………………	________________	
Severance/Retirement/Other		
Did you retire or change jobs in 2013? ………………………………………………..…………………………….		
Did you receive retirement/severance compensation? If yes, date received. ____________ ………………………..		
Did you or your spouse turn age 70 ½ during the year and have money in an IRA or other retirement account Without taking any distribution? If yes, why?		

2013 PERSONAL INCOME TAX DATA-Supplemental

Rev 12-19-13

Minnesota Non-Game Wildlife Fund contribution. Do you wish to donate? Donations will reduce your refund or increase amount owed. ☐ No ☐ Yes- Amount $____________

State Election Campaign Fund contribution. Do you and/or your spouse wish to donate $5? This will not increase your tax or reduce your refund.

	No	**Yes**	**Party**
You	☐	☐	___________________
Spouse	☐	☐	___________________

Political parties (Independence, IR, DFL, Green, and General Campaign Fund)

Minnesota Property Tax Refund. Did you receive a refund in year 2013? Amount $___________

Real Estate Tax Statements. Please enclose year 2013 and 2014 county property tax statements.

Education Credit. Dependent children grades K- 12 are eligible. You must have documentation such as itemized receipts and invoices to prove any expenses.

Child #1 Name____________Grade____ Child #2 Name____________Grade____

Child #3 Name____________Grade___

	Child #1	Child #2	Child # 3
-Private school tuition.	$______	______	______
-Tuition for college courses that satisfy high school graduation requirements	$______	______	______
-Fees for after-school enrichment programs such as science, study habits and fine arts.* Organization & Type__________________________	$______	______	______
- Tuition for summer camps that is primarily academic in focus including language and fine arts.*Organization & Type________________	$______	______	______
- Drivers education fees if offered by school. Organization ______________	$______	______	______
-Tutoring from qualified instructor.* Name & Type ____________________	$______	______	______
-Music lessons * Name & Type __________________	$______	______	______
-Non-religious academic books & materials used during regular school day.	$______	______	______
-Purchase or rent musical instruments used for regular school music classes	$______	______	______
-Fees paid to others for transportation to/from normal school day.	$______	______	______
-Home computer hardware and educational software. ($200 max. per family).	$______	______	______

*Study must be directed by a qualified instructor. A qualified instructor must be either be a licensed teacher, or directly supervised by a licensed teacher, have passed a teacher competency test, have at least a baccalaureate degree, be a member of the Minnesota Music Teachers Association.

Automobile License Tabs. Amount paid for car/truck licenses. $_________ Number of Vehicles ____

Alternative Energy Equipment. Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment or fuel cells? ☐ No ☐ Yes

☐ ☐