

Questions

Please check the appropriate box and include all necessary details and documentation.

Personal Information

	No	Yes
Did your marital status change during the year? If yes, explain	_____	_____
Did you live separately from your spouse during the last six months of the year?	_____	_____
Do you have a separate decree, instrument, or agreement and are not living in the same household by the end of the year?	_____	_____
Did your address change from last year? If yes, new address:	_____	_____
Can you be claimed as a dependent by another taxpayer?	_____	_____
Do you have a bank account or other type of account with routing transit numbers (RTN) and account number that can be used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authority during the tax year?	_____	_____
If yes, please provide us with a VOID check or printed banking information containing Bank Name, Routing Number, Account Number, and type of account (Checking/Savings):	_____	_____
Did you change any bank accounts, or did routing transit numbers (RTN) and/or bank account number change for existing bank accounts that have been used to direct deposit (or direct debit) funds from (or to) the IRS or other taxing authorities during the tax year?	_____	_____
Do you, your spouse (if applicable), and any dependents have a taxpayer identification number (SSN, ITIN, or ATIN)?	_____	_____
Did you receive an Identity Protection PIN (IP PIN) from the IRS, or have you been a victim of identity theft? If yes, attach the IRS letter for filing returns in 2026:	_____	_____
Did you reside in or operate a business in a Federally declared disaster area?	_____	_____
(The Federally declared disaster areas include victims of hurricanes, tropical storms, floods, as well as wildfires)		
Did your driver's license expire, change or are you a new client? If yes, copies needed	_____	_____

Dependent Information-If yes; Dependent Questionnaire Needed

	No	Yes
Were there any changes in dependents from the prior year? If yes, explain:	_____	_____
Did the children who live with you spend more than half the year with you in the United States?	_____	_____
Do you have any children under age 19 or a full-time student under age 24 with unearned income more than \$2,700?	_____	_____
Do you have dependents who must file a tax return?	_____	_____
If yes, do you want us to assist with filing those returns?	_____	_____
Did you provide over 1/2 support for any other person(s) other than your dependent children during the year? ...	_____	_____
Did you pay for childcare while you worked, looked for work, or while a full-time student? If yes, please provide the detail tax/payment statement:	_____	_____
Is there any other person(s) who lived with you more than half the year in the United States but not claimed by you last year?	_____	_____
Did you pay any expenses related to the adoption of a child during the year?	_____	_____
If you are divorced or separated with child(ren), do you have a divorce decree or other form of separation agreement which establishes custodial responsibilities? If yes, please provide us with the newest copy:	_____	_____
Did any dependents receive an Identity Protection PIN (IP PIN) from the IRS or have they been a victim of identity theft? If yes, attach the IRS letter for use during 2026:	_____	_____
Do you have an eligible child under the age 18 and want to open a new tax-deferred investment account called a "Trump Account" that will be available in July 2026?	_____	_____
If you initiate a Trump Account for any eligible child born in 2025, a contribution pilot program provides a \$1,000 contribution. Do you wish to receive the contribution??	_____	_____

Purchases, Sales and Debt Information

	No	Yes
Did you start a new business or purchase rental property during the year?	_____	_____
Did you have ownership interest in any type of business?	_____	_____
Did you sell, exchange, or purchase any assets used in your trade or business?	_____	_____
Did you acquire a new or additional interest in a partnership or S corporation?	_____	_____
Did you sell, exchange, or purchase any real estate during the year?	_____	_____
Did you purchase or sell a principal residence during the year?	_____	_____
Did you foreclose or abandon a principal residence or real property during the year?	_____	_____
Did you acquire or dispose of any stock during the year?	_____	_____
Did you take out a home equity loan this year?	_____	_____
Did you refinance a principal residence or second home this year?	_____	_____
Did you sell an existing business, rental, or other property this year?	_____	_____
Did you lend money with the understanding of repayment and this year it became totally uncollectable?	_____	_____
Did you have any debts canceled or forgiven this year, such as a home mortgage or student loan(s)?	_____	_____

Did you purchase a new or previously owned clean vehicle this year that is eligible for the new clean vehicle credit? _____

If yes, attach the vehicle statement from the dealer even if you received the credit when purchased at the dealer & fill out our Qualified Passenger Vehicle Loan Interest Deduction Worksheet found on our website organizers

Did you Receive a form 1099-K for the sale of personal property for a gain or loss?

Did you purchase a new U.S. assembled vehicle in 2025 for the personal use and financed with an auto loan?

If yes, attach the vehicle statement from the dealer & fill out our Qualified Passenger Vehicle Loan Interest Deduction Worksheet found on our website organizers

Income Information

No Yes

Did you have any foreign income or pay any foreign taxes during the year, directly or indirectly, such as from investment accounts, partnerships, or a foreign employer?

Did you receive any income from property sold prior to this year?

Did you receive any unemployment benefits during the year?

Did you receive any disability income during the year?

Did you receive any Medicaid waiver payments as difficulty of care during the year?

Did you receive tip income not reported to your employer this year?

Did any of your life insurance policies mature, or did you surrender any policies?

Did you receive any awards, prizes, hobby income, gambling, or lottery winnings?

Did you receive any income considered to be nonemployee compensation?

Did you receive a Form 1099-K, 1099-MISC, 1099-NEC, or other income statement for work done in what is commonly referred to as the "gig" economy?

Did you receive a Form 1099-K for a distribution payment form an online crowdfunding solicitation?

Did you receive a Form 1099-K that you believe is in error?

Do you expect a large fluctuation in income, deductions, or withholding next year?

Did you have any sales or other exchanges of digital assets (including from an airdrop or a hard fork), or used digital assets to pay for goods or services?

Did you receive a Form 1099-DA for the sale of a digital asset?

Did you receive tips in 2025 in a job where tips are customary?

Ex: food service, hospitality, salons, or transportation (provide job description)

Did you receive overtime pay required under federal overtime rules for working more than 40 hours in a work week? **Please provide your last PAYSTUB for EACH W2**

Retirement Information

No Yes

Are you an active participant in a pension or retirement plan?

Did you receive any Social Security benefits during the year?

Did you make any withdrawals from an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

If yes, were any withdrawals due to a Federally declared disaster?

If you received any qualified disaster retirement plan distributions, did you repay any of the distributions in 2025?

Did you receive any lump-sum payments from a pension, profit sharing or 401(k) plan?

Did you make any contributions to an IRA, Roth, Keogh, SIMPLE, SEP, 401(k), or other qualified retirement plan?

Did you receive any Qualified birth of adoption distributions, emergency personal expense distributions, domestic abuse distributions, or terminal illness distributions in 2025?

If yes, did you repay any of the distributions in 2025? If yes, \$x.xx of repayments in 2025?

Did you make any qualified charitable distributions (QCD) during the year? **If yes**, please provide documentation confirming the Qualified Charitable Distribution (QCD) transfer. The funds must have been sent directly from the investment management company to the charitable organization.

Education Information-If yes; College Education Questionnaire Needed

No Yes

Did you, your spouse, or your dependents attend a post-secondary school during the year, or plan to attend one in the coming year?

Did you have any educational expenses during the year on behalf of yourself, your spouse, or a dependent?

If yes, attach any Form(s) 1098-T and receipt log for qualified tuition and related expenses.

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

If yes, were any of the scholarship funds used for expenses other than tuition, such as room and board?

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

If yes, were these withdrawals rolled over into an ABLE (Achieving a Better Life Experience) account?

Did you make any contributions to an education savings or 529 Plan account?

If Yes, please provide Trustee Name, Account Number, and Dollar Amount.

Did you pay any student loan interest this year? **(MN Tax Credit) If yes please provide:**

Amount(s) you paid toward your loan this year and the total original amount of education loans taken out for your education:

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

Health Care Information

No Yes

- Did you have qualifying health care coverage, such as employer-sponsored coverage or government-sponsored coverage (i.e. Medicare/Medicaid) for your family? "Your family" for health care coverage refers to you, your spouse if filing jointly, and anyone you can claim as a dependent.
- Did you enroll through **MNSure.org** or Marketplace Coverage through healthcare.gov under the Affordable Care Act? **If yes, attach any Form(s) 1095-A you received**.....
- Did you enroll through **MNSure.org** or Marketplace Coverage through healthcare.gov under the Affordable Care Act and share a policy with anyone who is not included in your family?
- Did you make any contributions to a Health savings account (HSA) or Archer MSA? **If yes, attach any Form(s) 5498 HSA contributions or a printed statement**
- Did you receive any distributions from a Health savings account (HSA), Archer MSA, or Medicare Advantage MSA this year? **If yes, attach any Form(s) 1099-SA (HSA)**
- Did you pay long-term care premiums for yourself or your family? **If yes, attach Company policy holder name, policy number, and premiums paid per individual**
- Did you make any contributions to an ABLE (Achieving a Better Life Experience) account? **If yes, attach any Form(s) 5498-QA you received.**
- Did you receive any withdrawals from an ABLE (Achieving a Better Life Experience) account? **If yes, attach any Form(s) 1099-QA you received.**
- If you are a business owner, did you pay health insurance premiums for your employees this year?

Itemized Deduction Information

No Yes

- Did you incur a casualty or theft loss or any condemnation awards during the year? **If yes, did the loss occur in a Federally declared disaster area?**
- Did you pay out-of-pocket medical expenses (Co-pays, prescription drugs, etc.)?
- Did you make any cash or noncash charitable contributions (clothes, furniture, etc.)? **If yes, please provide evidence such as a receipt from the donee organization, a canceled check, or record of payment, to substantiate all contributions made.**
- Did you donate a vehicle or boat during the year? **If yes, attach Form 1098-C or other written acknowledgment from the donee organization**.....
- Did you pay real estate taxes for your primary home and/or second home? **If yes, attach all Parcel Property Tax Statements for the current tax year; not proposed statements:**.....
- Did you pay any **state income tax**, including withholdings & estimated payments? **If yes, attach amounts & dates**
- Did you pay any **city or local income tax**, including withholdings & estimated payments? **If yes, attach amounts & dates log:**
- Did you pay any personal property tax such as vehicle auto tabs? **If yes, amount of Registration Tax paid (must bring in actual stub or itemized receipt)?**
- Did you pay any mortgage interest on an existing home loan? **If yes, attach any Form(s) 1098 you received.**
- Did you incur interest expenses associated with any investment accounts you held?
- Did you make any major purchases during the year (cars, boats, etc.)? Amount of **Sales Tax Paid?**
- Did you renew auto tabs? Amount of **Registration Tax paid (must bring in actual stub or itemized receipt)**
- Did you make any out-of-state purchases (by telephone, internet, mail, or in person) for which the seller **did not** collect state sales or use tax?

Miscellaneous Information

No Yes

- Did you make federal estimated tax payments for 2025? **If yes, provide detailed log of amounts/dates**
- Did you give gifts of more than \$19,000 to any individual?
- Did you utilize an area of your home for business purposes?
- Did you receive goods or services in exchange for your goods or services (bartering transactions)?
- Did you retire or change jobs this year? **If yes, new occupation**
- Did you incur moving costs because of a permanent change of station as a member of the Armed Forces on active duty?
- Did you pay any individual as a household employee during the year?
- Did you make energy efficient improvements to your main home this year? **If yes, provide receipts for energy-saving home improvements (e.g., solar panels, solar water heater); and Qualified Manufacturer Identification Number (QMID) for property placed into service starting 2025, taxpayers MUST include the four-character alphanumeric unique QMID for EACH item. Clients should obtain this information from the manufacturer or installer at the time of purchase.**
- Did you receive a distribution from, or were you a grantor or transferor for a foreign trust?
- 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?
- Do you have any foreign financial accounts, foreign financial assets, or do you hold interest in a foreign entity?....
- Are you a foreign owner or do you control 25% of a foreign company's ownership interest for a foreign company registered with a secretary of state of similar office?.....

If yes, did you file its initial Beneficial Ownership Information Report (BOIR)? _____

If you were required to file a Beneficial Ownership Information Report (BOIR) with the Financial Crimes Enforcement Network (FinCEN), has any of the previously reported information changed (for either the foreign reporting company or any of the beneficial owners)? _____

Did you receive correspondence from the State or the IRS? If yes, explain: _____

Do you have previous years of tax returns that are either unfiled or filed with unpaid balances due? _____

Do you want to designate \$3 to the Presidential Election Campaign Fund? If you check yes, it **will not** change your tax or reduce your refund. _____

Do you want to donate to the MN Wildlife Checkoff? If you check yes, it **WILL change your tax due or reduce your refund by the amount donated.** _____

Were you a resident of another state or part-year resident of MN? If yes, Need Dates of Residency/States _____

Did you receive welfare, VA benefits, or any other nontaxable income? If yes, explain: _____

Did you receive a property tax refund last year? If yes amount received \$ _____ _____

MN K-12 Education Expenses? Fine arts, music, books, school supplies, equipment. _____

If yes, fill out the MN worksheet..... _____

Do you receive military retirement pay (including pensions) (MN resident ONLY)? _____

Do you receive certain pension pay for public service (MN resident ONLY)? _____

If yes: Your payments are NOT based on service for which you also earned credit toward Social Security benefits .. _____

If you earned credit toward Social Security benefits for only a portion of your service, you can only subtract the portion of your pension income for the years you were also not paying into Social Security. To determine the percentage of your income subject to Social Security Tax, you may need to contact the Social Security Administration or your pension plan administrator.

Did you contribute/withdraw from a First-Time Homebuyer Savings Account? _____

Are you an MN Renter? The Renter’s Credit is a part of the MN income tax return & MUST be filed with your taxes _____

HOW DO YOU WANT YOUR TAX RETURN DELIVERED? CIRCLE YOUR CHOICE:

Option 1: Digital Delivery with eSignature with Video Review Walkthrough - (No paper copies of the tax return, but you can download & self-print) (all supporting documents will be digital also, you can pick up your paper copies **AFTER** April 15th)

Option 2: Digital Delivery (Premium) - Personalized Video Review Walking Through results of your return **(\$40 Fee)**

Option 3: Paper Pick up of Return **(\$30 Paper Fee)**

Option 4: Both Digital & Paper Copies **(Extra Fee \$65)**

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

Contact Phone Number: _____ Email: _____

Further Notes or Questions:

2025 Parkers Prairie Tax Service Engagement Letter for Tax Services

Dear Tax Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. To ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2025 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will provide you with questionnaires and worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping the fee to a minimum.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the tax authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. A **DEPOSIT payment of \$225 is DUE up-front on EACH tax return. Balance Due Payments will be required before your return can be considered complete, and therefore, it will not be filed or released without payment.** There is **NO minimum fee due on a DEPENDENT RETURN; please skip this step on a DEPENDENT return & we will only bill for services after the tax return is complete.** Cash, check, or E-Check (Processing fees of E-Check \$2 per transaction; are all acceptable payment methods. If your check bounces, you will be subject to a \$35 returned check charge. **We are not a document storage facility; it is YOUR responsibility to keep your records. You will be provided with one copy of your tax return, if additional copies are needed a minimum of \$50 fee per return will be charged. Tax preparation fees do not cover consultations, tax planning, bookkeeping, audit representation or preparing materials to respond to correspondence from taxing authorities.**

Timing of the Tax Engagement – We expect to begin our services **upon the receipt of the completed 2025 income tax organizer and all tax documents requested either in the organizer** or by our office. Our services will conclude upon the earlier of: the filing and acceptance of your 2025 tax returns by the appropriate tax authorities and delivery of 1 copy of your tax return for your review and copy retention, written notification by either party that the engagement is terminated, or one year from the execution date of this Agreement.

Penalties and Interest Charges – Federal, state, and local tax authorities impose various penalties and interest charges for non-compliance with tax laws and regulations, including failure to file or late filing of returns, and underpayment of taxes. You will be responsible for the payment of any additional tax, penalties, and interest charges imposed by tax authorities. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Third-Party Verification Requests - We will not respond to any request from banks, mortgage brokers, or others for verification of any information reported on these tax returns. **We do not communicate with third parties or provide them with copies of tax returns.**

State and Local Filing Obligations – You are responsible for fulfilling your filing obligations with any state or local tax authorities, including but not limited to, income, franchise, sales, use, and property taxes or abandoned and unclaimed property. The preparation of any state or local tax return not listed above is not within the scope of our engagement. If from the information you have provided to us; including information that comes to our attention; we believe that you may have additional filing obligations, we will notify you. You will be responsible for tax due, and penalties associated with the failure to file or untimely filing of any form for which we were not engaged to prepare.

Divorce - If you inform us of your **pending divorce**, we will advise you to seek independent tax advice, as you may have conflicting interests.

Email Communications – In connection with this engagement, we may communicate with you or others via email transmission, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or

responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement.

U.S. Filing Obligations Related to Foreign Financial Assets – As part of your filing obligations, you are required to report the maximum value of specified foreign financial assets, which include financial accounts with foreign institutions and certain other foreign non-account investment assets that exceed certain thresholds. You are responsible for informing us of all foreign assets, so we may properly advise you regarding your filing obligations.

Parkers Prairie Tax Service is not rendering any legal services as part of our engagement, we will not be responsible for advising you regarding the legal or regulatory aspects of your compliance with the CTA, nor are we responsible for the preparation or submission of beneficial ownership information reports to FinCEN. We shall have no liability resulting from your failure to comply with CTA. If you have any questions regarding compliance with the CTA, we strongly encourage you to consult with qualified legal counsel experienced in this area. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>.

Signatures: By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above. For a joint return, both taxpayers must sign. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

Taxpayer Signature: _____

Date: _____

Spouse Signature: _____

Date: _____

OUR PRIVACY POLICY, Compliance with the Gramm-Leach-Bliley Act, Public Law 106-102 (FTC16CFR Part 313)

The privacy of our client information has always been important to us, and we have always been bound by professional standards of confidentiality. However, we are now required by law to formally inform you of our privacy policy.

We collect nonpublic personal information about you that is provided by you or obtained by us with your authorization. This information may come from various sources, including information we receive from personal interviews, tax organizers, worksheets and other documents necessary to provide professional services to you.

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as permitted or required by law, or when necessary to process transactions requested by a client.

We restrict access to nonpublic personal information about you to members of our firm who need to know that information to provide you with professional services. We retain records relating to the professional services that we provide you with in accordance with accounting and government standards.

We employ physical, electronic, and procedural security safeguards to protect your nonpublic personal information.

Your confidence and trust are important to us. If you have any questions or concerns regarding the privacy of your nonpublic personal information, please contact us.