

2016 E-file Examples/Answers

Minnesota Scenario 1

Minnesota forms required: M1, M1W, M1M, M1MA, M15 and M1PR (homeowner with special)

Names: Primary (**Numero Uno**) and Spouse (**Dose Uno**)

Social Security Numbers: Primary (**XXX-XX-XXXX**) and Spouse (**XXX-XX-XXXX**)

Date of Birth: Primary (**01/01/1951**) and Spouse (**07/07/1957**)

Mailing Address: **1924 Airport Lane**

City, State, Zip Code: **Minneapolis, MN, 55450**

Federal filing status: Married filing jointly

Dependent: Trey Uno (**XXX-XX-XXXX**, Son, in second grade

State income tax refund included in FAGI: **400**

Federal IRA deductions: **2000**

Used the federal standard deduction

Nontaxable income (deferred compensation): **2000**

Electronic payment of balance due should be submitted with Test Case. Payment date can be 4/1/17

Form M1, Minnesota Individual Income Tax

Political Party Code: Primary **Democratic**, Spouse **Independence**

Federal Filing Status: **Married filing joint**

Wages: **See W-2s**

Line 21 (Nongame Wildlife Fund contribution): **30**

Line 30 (amount you owe): **924**

Schedule M1W, Minnesota Income Tax

See W-2's and 1099-MISC

Schedule M1M, Income Additions and Subtractions

Line 17 (education expenses): **200**

Line 18 (charitable contributions): **1,001**

Schedule M15. Underpayment of Estimated Income Tax

Line 5: (MN income tax from 2015) **2,024**

Form M1PR, Minnesota Property Tax Refund

	2016	2017
Estimated Market Value	\$106,100	\$150,000
Improvements Excluded	-	-
Homestead Exclusion	-	-
Taxable Market Value:	\$106,100	\$150,000
New Improvements/Expired Exclusions	-	\$12,000
Property Classification	Res Homestead	Res Homestead
Line 1		\$4,000
Line 2	\$2,600	


Line 3 (Deductions for IRA, Keogh, SEP, SIMPLE): **2,000**

Line 16 (Nongame Wildlife Fund contribution): **30**

Line 17 (Refund): **1,994**

Line 35 (direct deposit information):

Account type: **Checking**
Routing number: **091000022**
Account number: **71717171**

a Employee's social security number - -		Safe, accurate, FASTI Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation 34,000		2 Federal income tax withheld	
c Employer's name, address, and ZIP code ABC Company 321 Main St. First Flight City, MN 55111		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
Edward Uno First St. First Flight City, MN 55112					
f Employee's address and ZIP code		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d 2,000	
15 State Employer's state ID number MN 1234567		16 State wages, tips, etc. 34,000		17 State income tax 690	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	


DRAFT AS OF
September 8, 2016
DO NOT FILE

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 121-21-2121		Safe, accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN)			1 Wages, tips, other compensation 29,000	2 Federal income tax withheld		
c Employer's name, address, and ZIP code FAST Food, LLC 500 Berry Road Main 9000, MA 05511			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
d Control number			9 Verification code	10 Dependent care benefits		
e Employee's first name and initial Dose, W 1000 St 1000 St 1000 St		Last name KSA, MA 05511		Suff.		
f Employee's address and ZIP code			11 Nonqualified plans	12a See instructions for box 12		
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
			14 Other	12c		
				12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
MA	1114567	29,000	190			

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

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This information is being furnished to the Internal Revenue Service.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <i>Amcor Company</i> <i>1544 Dix Trail</i> <i>First Flight City, MN 55411</i>		1 Rents \$	2 Royalties \$	OMB No. 1545-0115 2016 Form 1099-MISC	Miscellaneous Income
PAYER'S federal identification number RECIPIENT'S identification number <i>111-11-1111</i>		3 Other income \$ <i>3,000</i>	4 Federal income tax withheld \$	Copy 1 For State Tax Department	
RECIPIENT'S name <i>Dase vnp</i> Street address (including apt. no.) <i>1 First Flight</i> City or town, state or province, country, and ZIP or foreign postal code <i>First Flight City MN 55411</i>		5 Fishing boat proceeds \$	6 Medical and health care payments \$		DO NOT FILE
Account number (see instructions) FATCA filing requirement <input type="checkbox"/>		7 Nonemployee compensation \$	8 Substitute payments in lieu of dividends or interest \$		
15a Section 409A deferrals \$	15b Section 409A income \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (or agent) for resale <input type="checkbox"/> \$	10 Crop insurance proceeds \$	11 \$	12 \$
		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	16 State tax withheld \$ <i>300</i> \$	17 State/Payer's state no. <i>MN/9999999</i>
				18 State income \$ <i>3,000</i> \$	

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

Minnesota Scenario 2

Minnesota forms required: M1, M1W, M1M, M1C, M1B, M1MT, M1CR, and MILTI

Names: Primary (**Mable Smith**)

Social Security Numbers: Primary (**XXX-XX-XXXX**)

Date of Birth: Primary (**12/15/1935**)

Mailing Address: **66th Avenue N**

City, State, Zip Code: **Rockford, MN, 55373**

Federal filing status: Married filing separately (**Spouse: John Smith, SSN XXX-XX-XXXX**)

Used the federal itemized deduction (Spouse's itemized deductions were not limited)

Minnesota estimated tax payment made for 2015: **15,000 (4 installments of 1,250 (4/15/16; 6/15/16, 9/15/16, 1/15/17; and carryover from 2015 of \$10,000)**

Form M1, Minnesota Individual Income Tax

Political Party Code: Primary **Republican**

Direct Deposit: **Savings**

Routing Number: **091000022**

Account Number: **98765432101234**

Refund: **16,161**

Line 32 (Amount from line 30 you want sent to you): **6,161**

Line 33: (Amount from line 30 you want applied to your 2017 estimated tax): **10,000**

Schedule M1W, Minnesota Income Tax

See W-2

Schedule M1M, Income Additions and Subtractions

Line 4 (Federally tax-exempt dividends): 1,000

Schedule M1B, Business and Investment Credits

Line 1 (Angel Investment Tax Credit): 500

Schedule M1CR, Credit for Income Tax Paid to Another State

Line 6 (Tax from other state): 1,500

Schedule M1LTI, Long-Term Care Insurance Credit

Line 1 (Premiums Paid): 4,000

Line 4 (Amount of premiums included on Schedule A): 2,000

Federal 1040

Line 8a: (Taxable Interest): **5,000**

Line 8b: (Tax-exempt interest; from outside MN): **1,000**

Line 9a: (Ordinary Dividends): **1,000**

Line 20a (Social Security Benefits): **15,000**

Federal Schedule A

Line 1 (Medical & Dental): **20,000**


Line 6: (Real Estate Taxes): **8,000**

Line 10: (Mortgage interest): **20,000**

Line 16: (Cash Gifts): **15,000**

Line 17: (Non cash gifts): **5,000**

Line 22: (Tax preparation fees): **500**

		a Employee's social security number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN)				1 Wages, tips, other compensation \$175,000		2 Federal income tax withheld						
c Employer's name, address, and ZIP code Investment Strategies, LLC 500 10th St. Green Acres, MN 55100				3 Social security wages		4 Social security tax withheld						
				5 Medicare wages and tips		6 Medicare tax withheld						
				7 Social security tips		8 Allocated tips						
d Control number				9		10 Dependent care benefits						
e Employee's first name and initial Last name Suff. Mable Smith 66th Ave N Rockford, MN 55373				11 Nonqualified plans		12a See instructions for box 12						
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b						
				14 Other		12c						
						12d						
f Employee's address and ZIP code												
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name
MN		7777555		\$175,000		\$10,000						
NY		93154628		\$30,000								

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Minnesota Scenario 3

Minnesota forms required: M1, M1PR, CRP

Names: Primary (**Buck Wilder**)

Social Security Numbers: Primary (**XXX-XX-XXXX**)

Date of Birth: Primary (**05/10/1940**)

Mailing Address: **420 SE 23rd Ave APT 2**

City, State, Zip Code: **Minneapolis, MN 55455**

Federal filing status: **Single**

Used the standard deduction

Federal 1040

Line 8a: (Taxable Interest): **2,000**

Line 9a: (Ordinary Dividends): **10,000**

Line 20a: (Social Security Benefits): **15,000**

Form M1, Minnesota Individual Income Tax

Line 30: (Amount You Owe): **8**

Form M1PR, Homestead Credit Refund (for Homeowners) and Renter Property Tax Refund

See CRP, Certificate of Rent Paid

Line 17 (Refund): **1,241**

MINNESOTA REVENUE

CRP, Certificate of Rent Paid 2016

Purpose of CRP

Eligible renters (see eligibility requirements below) may receive a refund based on property taxes paid on their principal place of residence in Minnesota and their income.

The landlord is required to give each renter a completed CRP, *Certificate of Rent Paid*, no later than January 31, 2017.

Renters will need this CRP to apply for a property tax refund.

You must file Form M1PR and include all CRPs to claim a refund. Your refund will be denied or delayed if you do not include all CRPs when filing Form M1PR.

Roommates: The landlord is required to give each unmarried renter living in a unit a separate CRP showing that each roommate paid an equal portion of the rent, regardless of the portion actually paid or whose names are on the lease.

Renter's name and address of the unit rented Buck WILDER 420 SE 23 rd AVE, APT 2 MINNEAPOLIS, MN 55455		Owner's or managing agent's name and address (including zip code) GOLDEN HOMES 100 RED RIVER ROAD MINNEAPOLIS, MN 55412	
Property ID number or parcel number 12-345-67-89-1011		County HENNEPIN	Number of units on this property 100
Rented from (MM/DD/YYYY): 01/01/2016	to (MM/DD/YYYY): 12/31/2016	Total months rented 12	Number of adults living in unit (count married couple as 1) 1
		Place an X in box if count includes married couple <input type="checkbox"/>	

Place an X if: Nursing home Intermediate care facility Adult foster care Assisted living

A. Amount paid for the renter by medical assistance (Medicaid) \$ 6,000
 B. Group Residential Housing (GRH) payments received by landlord on behalf of this renter \$ 4,000

- Rent paid to you by this individual renter or married couple for 2016 (round to nearest whole dollar) 1 \$ 25,000
 If a government housing agency paid you part of the rent for this unit, place an X in this box, but do not include the amounts paid by the government agency in line 1.
 Place an X in this box if rent was for a mobile home lot.
 Place an X in this box if this renter received reduced rent for being caretaker.
 Enter the rent reduction for this renter that is included on line 1 here: _____
- The percentage for all renters is **17 percent (.17)** 2 **17 %**
- Multiply line 1 by line 2. **Renters:** Include this amount on line 9 of Form M1PR (round to nearest whole dollar) 3 \$ 4,250

To be Completed by Landlord

Landlord's Signature

Landlord: I declare that this certificate is correct and complete to the best of my knowledge and belief.

Owner's or agent's signature	Date	Business phone

Important Information for Renters

Eligibility Requirements for Renters

You may qualify for the property tax refund if all of the following conditions apply to you for 2016:

- You were a full-year or part-year resident of Minnesota;
- You cannot be claimed as a dependent on someone else's 2016 federal income tax return; and
- Your total household income is less than \$58,880. (Household income is your federal adjusted gross income plus most nontaxable income. If you are married and living together, both incomes are included in household income. If you are single, use your income only; do not include the income of any other person living with you. Also, to arrive at your total household income, a subtraction is allowed if you have dependents, if you contribute to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.)

If you meet the above eligibility requirements, complete Form M1PR, *Homeowners Homestead Credit Refund and Renters Property Tax Refund*, to determine the amount of your refund. You must include this CRP when you file your return. Your refund will be delayed or denied if you do not include your CRP(s) when you file Form M1PR.

You can find Form M1PR and other tax-related information on our website at www.revenue.state.mn.us.

If you have questions, call the department at 651-296-3781 or 1-800-652-9094.

If you qualify, complete and file Form M1PR. You must include this CRP when you file your M1PR return. Your refund will be delayed or denied if you do not include this CRP when you file your M1PR.

Make copies of your Form M1PR and this form and keep them with your records.

Minnesota Scenario 4

Minnesota forms required: M1, M1W, and M1M

Names: Primary (**Robert Hill**) and Spouse (**Connie Hill**)

Social Security Numbers: Primary (**XXX-XX-XXXX**) and Spouse (**XXX-XX-XXXX**)

Date of Birth: Primary (**07/04/1976**) and Spouse (**08/15/1977**)

Mailing Address: **123 Main Street**

City, State, Zip Code: **St. Paul, MN, 55146**

Federal filing status: **married filing jointly**

Used the federal itemized deduction

One dependent (son) **William Hill (XXX-XX-XXXX)** born **10/31/2005** -in **4th grade** – with Education Expenses of **\$2,500**

One dependent (daughter) born **01/02/2016** – **Jane Hill (XXX-XX-XXXX)**

State income tax refund received in 2016: \$1,000 (fully taxable)

Direct Deposit: **Savings**

Routing Number: **091000022**

Account Number: **1000234000555**

Form M1, Minnesota Individual Income Tax

Political Party Code: Primary **Grassroots-Legalize Cannabis**

Political Party Code: Spouse **Republican**

Line 24: (Estimated Payments made in 2016): **8000**

Refund: **23,988**

Would like half sent to them, half applied to 2017.

Schedule M1W, Minnesota Income Tax

See W-2's and 1099's

Schedule M1M, Income Additions and Subtractions

Line 20 (Federal Section 179): **12,000**

Federal Schedule A

Line 6: (Real Estate Taxes): **6,250**

Line 8: (Other Taxes: Deductible Vehicle Taxes): **737**

Line 10: (Mortgage interest): **9,250**

Line 14: (Investment interest): **250**

Line 16: (Cash Gifts): **4,250**

Line 17: (Non cash gifts): **850**

Line 22: (Tax preparation fees): **500**

Form M1PR, Homestead Credit Refund (for Homeowners) and Renter Property Tax Refund

Property tax statement:

Taxes Payable in 2016: \$6,250

Taxes Payable in 2017: \$7,500

a Employee's social security number 123-45-6789		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation \$90,000		2 Federal income tax withheld	
c Employer's name, address, and ZIP code Hardworkers, Inc. 989 Upper 25th St. Sometown, MN, 55001		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
		9		10 Dependent care benefits	
d Control number		11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and Initial Last name Suff. Connie Hill 123 Main Street St. Paul, MN 55146		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number MN 1987303		16 State wages, tips, etc. \$90,000	
		17 State income tax \$6,000		18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <div style="border: 1px solid black; padding: 5px; width: fit-content;"> Helpful Advisors 40 44th St. N Great Town, MN 55016 </div>			Applicable check box on Form 8949		OMB No. 1545-0715 <div style="font-size: 2em; font-weight: bold; text-align: center;">2016</div> Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
			1a Description of property (Example 100 sh. XYZ Co.)					
			1b Date acquired <div style="border: 1px solid black; padding: 2px;">03/03/2015</div>		1c Date sold or disposed <div style="border: 1px solid black; padding: 2px;">7/29/2016</div>			
PAYER'S federal identification number		RECIPIENT'S identification number		1d Proceeds \$ <div style="border: 1px solid black; padding: 2px;">65,000</div>		1e Cost or other basis \$ <div style="border: 1px solid black; padding: 2px;">63,000</div>		
				1f Accrued market discount \$		1g Wash sale loss disallowed \$		
RECIPIENT'S name <div style="border: 1px solid black; padding: 2px;">Connie Hill</div>			2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, basis reported to IRS <input checked="" type="checkbox"/>			
Street address (including apt. no.) <div style="border: 1px solid black; padding: 2px;">123 Main Street</div>			4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code <div style="border: 1px solid black; padding: 2px;">St. Paul, MN 55146</div>			6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>			
Account number (see instructions)			8 Profit or (loss) realized in 2016 on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/2015 \$			
CUSIP number		FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/2016 \$		11 Aggregate profit or (loss) on contracts \$		
14 State name	15 State identification no.	16 State tax withheld \$		12 Check if proceeds from collectibles <input type="checkbox"/>		13 Bartering \$		

**Copy 1
For State Tax
Department**

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Municipal Bond Fund 90% Minnesota Income 10% Other state income		1a Total ordinary dividends \$	OMB No. 1545-0110 2016	
		1b Qualified dividends \$	Form 1099-DIV	
PAYER'S federal identification number		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	
RECIPIENT'S identification number		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
RECIPIENT'S name Robert Hill		3 Nondividend distributions \$	4 Federal income tax withheld \$	
Street address (including apt. no.) 123 Main Street		6 Foreign tax paid \$	5 Investment expenses \$	
City or town, state or province, country, and ZIP or foreign postal code St. Paul, MN		8 Cash liquidation distributions \$	7 Foreign country or U.S. possession \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	10 Exempt-interest dividends \$ 300	9 Noncash liquidation distributions \$
		12 State	13 State identification no.	11 Specified private activity bond interest dividends \$
				14 State tax withheld \$

Dividends and Distributions

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-DIV

(keep for your records)

www.irs.gov/form1099div

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Municipal Bond Fund 98% Minnesota bond income 2% Other state bond income		1a Total ordinary dividends \$	OMB No. 1545-0110 2016 Form 1099-DIV	Dividends and Distributions Copy 1 For State Tax Department
		1b Qualified dividends \$	2a Total capital gain distr. \$	
PAYER'S federal identification number	RECIPIENT'S identification number	2c Section 1202 gain \$	2b Unrecap. Sec. 1250 gain \$	
RECIPIENT'S name Robert Hill		3 Nondividend distributions \$	2d Collectibles (28%) gain \$	
Street address (including apt. no.) 123 Main Street		4 Federal income tax withheld \$	5 Investment expenses \$	
City or town, state or province, country, and ZIP or foreign postal code St. Paul, MN 55146		6 Foreign tax paid \$	7 Foreign country or U.S. possession	
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
		10 Exempt-interest dividends \$ 2,000	11 Specified private activity bond interest dividends \$	
		12 State	13 State identification no	
Account number (see instructions)		14 State tax withheld \$	\$	

Form 1099-DIV

www.irs.gov/form1099div

Department of the Treasury - Internal Revenue Service



Minnesota Scenario 5

Minnesota forms required: M1, M1W, M1M, M1NR, M1REF, M1ED, and M1CD

Names: Primary (**William D. Dotrive**)

Social Security Numbers: Primary (**XXX-XX-XXXX**)

Date of Birth: Primary (**11/17/1959**)

Mailing Address: **100 Broadway Street**

City, State, Zip Code: **River Falls, WI, 54022 (Full-Year WI Resident)**

Federal filing status: **HOH**

Used the federal standard deduction

One dependent (son) born **04/01/2008** in **1st grade** – **David D. Dotrive (XXX-XX-XXXX)**

Form M1, Minnesota Individual Income Tax

Political Party Code: Primary **Legal Marijuana Now**

Direct Deposit: **Checking**

Routing Number: **091000022**

Account Number: **910005312478**

Refund: **400**

Schedule M1W, Minnesota Income Tax

See W-2's and 1099's

Schedule M1M, Income Additions and Subtractions

- Total Charitable Contribution: \$650

Schedule M1CD, Child and Dependent Care Credit

Qualifying person 1 (name): **David D. Dotrive**

Amount paid: **\$3,600**

Day care provider (name): **Samantha Sunshine**

Provider's I.D. number: **11111111**

Schedule M1ED, K-12 Education Credit

Type of school: **public**

Qualifying expenses: **Materials: \$25**

Trumpet Rental: \$150

Reading Lessons: \$225

Transportation: Paid to Samantha Sunshine \$400

Laptop and Educational Software: \$450

22222		a Employee's social security number		OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld				
c Employer's name, address, and ZIP code Tough as Nails Security, Inc. 007 East Secure Street St. Paul, MN 55146			3 Social security wages		4 Social security tax withheld				
			5 Medicare wages and tips		6 Medicare tax withheld				
			7 Social security tips		8 Allocated tips				
d Control number			9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a	
William Dotrive 1313 Alamo Ln. River Falls, WI 54128						13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	D	\$100	
							12b	AA	\$500
							12c		
f Employee's address and ZIP code			14 Other		12d				
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		
MN	1958071		\$21,000	\$600					
WI			\$34,800						

Form **W-2** Wage and Tax Statement
 Copy 1 — For State, City, or Local Tax Department

2016

Department of the Treasury — Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <div style="border: 1px solid red; padding: 5px; color: red;"> Dividend, Inc. 100 Distribution Lane Capital City, RI 401 </div>		1a Total ordinary dividends \$ 1,000	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2016</div>		Dividends and Distributions
		1b Qualified dividends \$ 800	Form 1099-DIV		
PAYER'S federal identification number	RECIPIENT'S identification number	2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	Copy 1 For State Tax Department	
RECIPIENT'S name <div style="border: 1px solid red; padding: 2px; color: red;">William D Dotrive</div>		2c Section 1202 gain \$	2d Collectibles (28%) gain \$		
Street address (including apt. no.) <div style="border: 1px solid red; padding: 2px; color: red;">1313 Alamo Lane</div>		3 Nondividend distributions \$	4 Federal income tax withheld \$		
City or town, state or province, country, and ZIP or foreign postal code <div style="border: 1px solid red; padding: 2px; color: red;">River Falls, WI, 54128</div>		5 Investment expenses \$	6 Foreign tax paid \$		
FATCA filing requirement <input type="checkbox"/>		7 Foreign country or U.S. possession 	8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	
Account number (see instructions)		10 Exempt-interest dividends \$	11 Specified private activity bond interest dividends \$	12 State	13 State identification no.
				14 State tax withheld \$	

Form **1099-DIV**

www.irs.gov/form1099div

Department of the Treasury - Internal Revenue Service

Minnesota Scenario 6 –Part-year resident who moved into Minnesota 07/01/2016.

Minnesota forms required: M1, M1CD (Does not file Form 2441 for federal purposes), M1WFC, M1ED, M1NR, M1REF, M1PSC, M1PR (renter)

Names: Primary (**Tanner R. Ite**)

Social Security Numbers: Primary (**XXX-XX-XXXX**)

Date of Birth: Primary (**05/25/1985**)

Mailing Address: **600 N Robert St**

City, State, Zip Code: **Saint Paul, MN 55146**

Federal filing status: **Single**

Used the federal standard deduction.

3 dependents claimed on federal 1040: **See table.**

Name	SSN	DOB	Relationship	Months Lived With
John Ite	XXX-XX-XXXX	05/15/2005	Son	12
Sara Ite	XXX-XX-XXXX	06/20/2007	Daughter	12
Jill Ite	XXX-XX-XXXX	07/05/2009	Daughter	12

Form M1, Individual Income Tax Return

Political Party Code: Primary: **Libertarian**

Total Wages: **See W-2s.**

Student Loan Interest: **\$1,500**

Minnesota earned wages/source income: **See W-2s.**

Minnesota source student loan interest: **\$600**

Refund amount: **\$3,125**

Schedule M1CD, Child and Dependent Care Credit

Qualifying person 1 (name): **Sara Ite**

Amount paid: **\$2,000**

Qualifying person 2 (name): **Jill Ite**

Amount paid: **\$2,000**

Day care provider (name): **Carol Wrong**

Provider's I.D. number: **444882222**

Schedule M1ED, K-12 Education Credit

Qualifying child A:

Name: **John**

Grade: **6**

Type of school: **public**

Qualifying expenses: **Sylvan tutoring: \$600**

Materials: \$100

Qualifying child B:

Name: **Sara**

Grade: **4**

Type of school: **public**

Qualifying expenses: **Materials: \$50**

Qualifying child C:

Name: **Jill**

Grade: **2**

Type of school: **public**

Qualifying expenses: **Materials: \$50**

Qualifying expenses:

Computer: \$100

Form MIPSC, Credit for Parents of Stillborn Children

Name of Parent 1: **Tanner R. Ite**

Date of Delivery: **08/01/2016**

State File Number: **2016 – MN – 000250**


Document Control Number: **S22 – 00 – 3567489**

Form MIPR, Minnesota Property Tax Refund

Line 17 (Refund): **\$867**

CRP, Certificate of Rent Paid

See CRP.


		a Employee's social security number 123-66-1234		Safe, accurate, FASTI Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)				1 Wages, tips, other compensation \$ 11,000		2 Federal income tax withheld			
c Employer's name, address, and ZIP code Dyna Mite Museum 4 Cover Running LN Mine City, Colorado				3 Social security wages		4 Social security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
				7 Social security tips		8 Allocated tips			
d Control number				9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12	
Tanner R. Ite		5432 Paradise LN				13 Statutory employee <input type="checkbox"/>		12b	
		Green Acres, MN 55113				Retirement plan <input type="checkbox"/>		12c	
						Thrd-party sick pay <input type="checkbox"/>		12d	
						14 Other			
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
CO	89654321	\$ 11,000	\$ 0						

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 123-66-1234		Safe, accurate, FASTI Use		 Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN)		1 Wages, tips, other compensation \$12,600		2 Federal income tax withheld	
c Employer's name, address, and ZIP code Boom Promotions 321 Clear Out Falling Rock, MN 55111		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Tanner R. Ite 5432 Paradise LN Green Acres, MN 55113		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
MN	444444	\$12,600	0		

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury--Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

CRP, Certificate of Rent Paid 2016

Purpose of CRP

Eligible renters (see eligibility requirements below) may receive a refund based on property taxes paid on their principal place of residence in Minnesota and their income.

The landlord is required to give each renter a completed CRP, *Certificate of Rent Paid*, no later than January 31, 2017.

Renters will need this CRP to apply for a property tax refund.

You must file Form M1PR and include all CRPs to claim a refund. Your refund will be denied or delayed if you do not include all CRPs when filing Form M1PR.

Roommates: The landlord is required to give each unmarried renter living in a unit a separate CRP showing that each roommate paid an equal portion of the rent, regardless of the portion actually paid or whose names are on the lease.

To be Completed by Landlord

Renter's name and address of the unit rented Tanner R. Ite 5432 Paradise Lane Green Acres, MN 55113		Owner's or managing agent's name and address (including zip code) ABC Corporation 100 Plaza Drive Saint Paul, MN 55104	
Property ID number or parcel number 123 789 456		County Pine	Number of units on this property 65
Rented from (MM/DD/YYYY): 07/01/2016	to (MM/DD/YYYY): 12/31/2016	Total months rented 6	Number of adults living in unit (count married couple as 1) Place an X in box if count includes married couple <input type="checkbox"/> 1

Place an X if: Nursing home Intermediate care facility Adult foster care Assisted living

A. Amount paid for the renter by medical assistance (Medicaid)

B. Group Residential Housing (GRH) payments received by landlord on behalf of this renter

1 Rent paid to you by this individual renter or married couple for 2016 (round to nearest whole dollar) 1 5,500

If a government housing agency paid you part of the rent for this unit, place an X in this box, but do not include the amounts paid by the government agency in line 1.

Place an X in this box if rent was for a mobile home lot.

Place an X in this box if this renter received reduced rent for being caretaker.
Enter the rent reduction for this renter that is included on line 1 here: 5,500

2 The percentage for all renters is **17 percent (.17)** 2 17%

3 Multiply line 1 by line 2. **Renters:** Include this amount on line 9 of Form M1PR (round to nearest whole dollar) 3 935

Landlord's Signature

Landlord: I declare that this certificate is correct and complete to the best of my knowledge and belief.

Owner's or agent's signature	Date	Business phone
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Important Information for Renters

Eligibility Requirements for Renters

You may qualify for the property tax refund if all of the following conditions apply to you for 2016:

- You were a full-year or part-year resident of Minnesota;
- You cannot be claimed as a dependent on someone else's 2016 federal income tax return; and
- Your total household income is less than \$58,880. (Household income is your federal adjusted gross income plus most nontaxable income. If you are married and living together, both incomes are included in household income. If you are single, use your income only; do not include the income of any other person living with you. Also, to arrive at your total household income, a subtraction is allowed if you have dependents, if you contribute to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.)

If you meet the above eligibility requirements, complete Form M1PR, *Homeowners Homestead Credit Refund and Renters Property Tax Refund*, to determine the amount of your refund. You must include this CRP when you file your return. Your refund will be delayed or denied if you do not include your CRP(s) when you file Form M1PR.

You can find Form M1PR and other tax-related information on our website at www.revenue.state.mn.us.

If you have questions, call the department at 651-296-3781 or 1-800-652-9094.

If you qualify, complete and file Form M1PR. You must include this CRP when you file your M1PR return. Your refund will be delayed or denied if you do not include this CRP when you file your M1PR.

Make copies of your Form M1PR and this form and keep them with your records.

Minnesota Scenario 7

Minnesota forms required: M1, M1W, M1M, M1CD (w/ Fed. Form 2441), M1WFC, M1ED, M1REF, M1PR (renter)

Names: Primary (Tinker A Bell)

Social Security Numbers: Primary (XXX-XX-XXXX)

Date of Birth: Primary (10/10/1982)

Mailing Address: 600 N Robert St

City, State, Zip Code: Saint Paul, MN 55146

Federal filing status: Head of household

Used the federal standard deduction

3 dependents claimed on federal 1040: See table.

Name	SSN	DOB	Relationship	Months Lived With
Gram Bell	XXX-XX-XXXX	10/25/2007	Son	12
Rena Bell	XXX-XX-XXXX	03/20/2004	Daughter	12
Jingle Bell	XXX-XX-XXXX	08/03/2000	Daughter	12

Form M1, Minnesota Individual Income Tax

Political Party Code: Primary General Fund

Federal Filing Status: Head of household

Refund amount: \$1,828

Schedule M1W, Minnesota Income Tax

See W-2.

Form Schedule M1CD, Child and Dependent Care Credit

Qualifying person 1 (name): Gram Bell

Amount paid: \$4,500

Qualifying person 2 (name): Rena Bell

Amount paid: \$3,000

Day care provider (name): Captain Hook's Child Care

Provider's I.D. number: 333333335

Schedule M1ED, K-12 Education Credit

Qualifying child A:

Name: Gram

Grade: 3

Type of school: public

Qualifying expenses: Science Museum Space Camp: \$50

Ms. Schmidt music lessons: \$200

Materials: \$25

Violin: \$250

Transportation: Peter provided \$150

Qualifying child B:

Name: Rena

Grade: 6

Type of school: public

Qualifying expenses: Science Museum Space Camp: \$50

Ms. Schmidt music lessons: \$100

Materials: \$25

Flute: \$300

Transportation: Peter provided \$150

Qualifying child C:

Name: Jingle

Grade: 10

Type of school: public

Qualifying expenses: Driver's Education: \$275

Ms. Schmidt music lessons: \$250

Materials: \$125

Clarinet: \$400

Transportation: Peter provided \$150

Qualifying expenses:

Computer: \$200

Form M1PR, Property Tax Refund

Line 17 (Refund): \$1,038

Line 39:


Checking (X)

Routing number: 091000022

Account number: 123456789

CRP, Certificate of Rent Paid

See CRP.

a Employee's social security number 333-33-3333		Safe, accurate, FASTI Use		OMB No. 1545-0008				Visit the IRS website at www.irs.gov/efile		
b Employer Identification number (EIN)				1 Wages, tips, other compensation \$36,300		2 Federal income tax withheld				
c Employer's name, address, and ZIP code Smile More, Inc. 123 Imagination Lane Wonderland, MN 55055				3 Social security wages		4 Social security tax withheld				
				5 Medicare wages and tips		6 Medicare tax withheld				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and Initial Last name Tinker A. Bull 4762 Elf Drive Neverland, MN 55426				11 Nonqualified plans		12a See instructions for box 12 D \$1,700				
				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State Employer's state ID number MN 9999999		16 State wages, tips, etc. \$36,300		17 State income tax \$500		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

MINNESOTA REVENUE

CRP, Certificate of Rent Paid 2016

Purpose of CRP

Eligible renters (see eligibility requirements below) may receive a refund based on property taxes paid on their principal place of residence in Minnesota and their income.

The landlord is required to give each renter a completed CRP, Certificate of Rent Paid, no later than January 31, 2017.

Renters will need this CRP to apply for a property tax refund.

You must file Form M1PR and include all CRPs to claim a refund. Your refund will be denied or delayed if you do not include all CRPs when filing Form M1PR.

Roommates: The landlord is required to give each unmarried renter living in a unit a separate CRP showing that each roommate paid an equal portion of the rent, regardless of the portion actually paid or whose names are on the lease.

To be Completed by Landlord

Renter's name and address of the unit rented Tinker A. Bell 4762 Elf Drive Neverland, MN 55426		Owner's or managing agent's name and address (including zip code) ABC Corporation 100 Plaza Drive Saint Paul, MN 55104	
Property ID number or parcel number 123 789 456		County Pine	Number of units on this property 65
Rented from (MM/DD/YYYY): 01/01/2016	to (MM/DD/YYYY): 12/31/2016	Total months rented 12	Number of adults living in unit (count married couple as 1) Place an X in box if count includes married couple <input type="checkbox"/>

Place an X if: Nursing home Intermediate care facility Adult foster care Assisted living

- A. Amount paid for the renter by medical assistance (Medicaid)
- B. Group Residential Housing (GRH) payments received by landlord on behalf of this renter

1 Rent paid to you by this individual renter or married couple for 2016 (round to nearest whole dollar) 1 9,500

If a government housing agency paid you part of the rent for this unit, place an X in this box, but do not include the amounts paid by the government agency in line 1.

Place an X in this box if rent was for a mobile home lot.

Place an X in this box if this renter received reduced rent for being caretaker.

Enter the rent reduction for this renter that is included on line 1 here: _____

2 The percentage for all renters is **17 percent (.17)** 2 17%

3 Multiply line 1 by line 2. **Renters:** Include this amount on line 9 of Form M1PR (round to nearest whole dollar) 3 1,615

Landlord's Signature

Landlord: I declare that this certificate is correct and complete to the best of my knowledge and belief.

Owner's or agent's signature	Date	Business phone
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Important Information for Renters

Eligibility Requirements for Renters

You may qualify for the property tax refund if all of the following conditions apply to you for 2016:

- You were a full-year or part-year resident of Minnesota;
- You cannot be claimed as a dependent on someone else's 2016 federal income tax return; and
- Your total household income is less than \$58,880. (Household income is your federal adjusted gross income plus most nontaxable income. If you are married and living together, both incomes are included in household income. If you are single, use your income only; do not include the income of any other person living with you. Also, to arrive at your total household income, a subtraction is allowed if you have dependents, if you contribute to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.)

If you meet the above eligibility requirements, complete Form M1PR, Homeowners Homestead Credit Refund and Renters Property Tax Refund, to determine the amount of your refund. You must include this CRP when you file your return. Your refund will be delayed or denied if you do not include your CRP(s) when you file Form M1PR.

You can find Form M1PR and other tax-related information on our website at www.revenue.state.mn.us.

If you have questions, call the department at 651-296-3781 or 1-800-652-9094.

If you qualify, complete and file Form M1PR. You must include this CRP when you file your M1PR return. Your refund will be delayed or denied if you do not include this CRP when you file your M1PR.

Make copies of your Form M1PR and this form and keep them with your records.

Minnesota Scenario 8

Minnesota forms required: M1, M1W, M1M, M1NC, M1PR, CRP

Names: Primary (**Oscar T. Grouch**)

Social Security Numbers: Primary (**XXXXXXXXXX**)

Date of Birth: Primary (**11/10/1969**)

Mailing Address: **195 E Minnehaha Ave**

City, State, Zip Code: **St. Paul, MN, 55130**

Federal filing status: **Single**

Adjusted qualified tuition expense (federal Form 1098-T): \$13,000

Form 1040; Line 34: 4000

Rent paid by individual (Form CRP): \$11,220

Form CRP; Line 3: 1907

Form M1, Minnesota Individual Income Tax

Political Party Code: Primary (**Green**)

Federal filing status: **Single**

Wages: See W-2

Line 3: **4000**

Line 30 (amount you owe): **285**

Schedule M1W, Minnesota Income Tax Withheld

See W-2

Schedule M1M, Income Additions and Subtractions

Line 14 (M1NC): **4000**

Line 15: **4000**

Schedule M1NC, Federal Adjustments

Line 2: **4000**

CRP, Certificate of Rent Paid 2016

Purpose of CRP

Eligible renters (see eligibility requirements below) may receive a refund based on property taxes paid on their principal place of residence in Minnesota and their income.

The landlord is required to give each renter a completed CRP, Certificate of Rent Paid, no later than January 31, 2017.

Renters will need this CRP to apply for a property tax refund.

You must file Form M1PR and include all CRPs to claim a refund. Your refund will be denied or delayed if you do not include all CRPs when filing Form M1PR.

Roommates: The landlord is required to give each unmarried renter living in a unit a separate CRP showing that each roommate paid an equal portion of the rent, regardless of the portion actually paid or whose names are on the lease.

To be Completed by Landlord

Form fields for Renter's name and address, Owner's name and address, Property ID number or parcel number, County, Number of units on this property, Rented from (MM/DD/YYYY) to (MM/DD/YYYY), Total months rented, Number of adults living in unit (count married couple as 1), Place an X in box if count includes married couple.

Place an X if: [] Nursing home [] Intermediate care facility [] Adult foster care [] Assisted living

- A. Amount paid for the renter by medical assistance (Medicaid)
B. Group Residential Housing (GRH) payments received by landlord on behalf of this renter

1 Rent paid to you by this individual renter or married couple for 2016 (round to nearest whole dollar) 1 11 220
2 The percentage for all renters is 17 percent (.17) 2 17%
3 Multiply line 1 by line 2. Renters: Include this amount on line 9 of Form M1PR (round to nearest whole dollar) 3 1907

Landlord's Signature

Landlord: I declare that this certificate is correct and complete to the best of my knowledge and belief.
Owner's or agent's signature Date Business phone

Important Information for Renters

Eligibility Requirements for Renters

You may qualify for the property tax refund if all of the following conditions apply to you for 2016:

- You were a full-year or part-year resident of Minnesota;
You cannot be claimed as a dependent on someone else's 2016 federal income tax return; and
Your total household income is less than \$58,880. (Household income is your federal adjusted gross income plus most nontaxable income. If you are married and living together, both incomes are included in household income. If you are single, use your income only; do not include the income of any other person living with you. Also, to arrive at your total household income, a subtraction is allowed if you have dependents, if you contribute to a qualified retirement plan, or if you or your spouse are age 65 or older or disabled.)

If you meet the above eligibility requirements, complete Form M1PR, Homeowners Homestead Credit Refund and Renters Property Tax Refund, to determine the amount of your refund. You must include this CRP when you file your return. Your refund will be delayed or denied if you do not include your CRP(s) when you file Form M1PR.

You can find Form M1PR and other tax-related information on our website at www.revenue.state.mn.us.

If you have questions, call the department at 651-296-3781 or 1-800-652-9094.

If you qualify, complete and file Form M1PR. You must include this CRP when you file your M1PR return. Your refund will be delayed or denied if you do not include this CRP when you file your M1PR.

Make copies of your Form M1PR and this form and keep them with your records.

22222		Void <input type="checkbox"/>	a Employee's social security number XXX XX XXXX		For Official Use Only ▶ OMB No. 1545-0008		
b Employer identification number (EIN)			1 Wages, tips, other compensation 62,000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Oscar T		Last name Groud		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code 195 E Minnehaha Ave St Paul, MN 55130			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a See instructions for box 12		
			14 Other		12b		
					12c		
					12d		
15 State Employer's state ID number MN		16 State wages, tips, etc. 62,000		17 State income tax 2,923.86		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement

2016

Department of the Treasury—Internal Revenue Service
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 13000	OMB No. 1545-1574 2016 Form 1098-T
		2 Amounts billed for qualified tuition and related expenses \$ 13000	
FILER'S federal identification no.	STUDENT'S taxpayer identification no.	3 If this box is checked, your educational institution has changed its reporting method for 2016 <input type="checkbox"/>	
STUDENT'S name Oscar F Grouch		4 Adjustments made for a prior year \$	5 Scholarships or grants \$
Street address (including apt. no.) 195 E Minnehaha Ave		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2017 <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code St Paul, MN 55130			
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$

Tuition Statement

Copy B For Student

This is important tax information and is being furnished to the Internal Revenue Service. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

Form 1098-T

(keep for your records)

www.irs.gov/form1098t

Department of the Treasury - Internal Revenue Service

Minnesota Scenario 9

Scenario 9 needs to include a married couple where one is over 65 and the other is not.

They have 1 dependent in 12th grade with some education related expenses.

Both work and should qualify for the marriage credit.

They claim the federal standard deduction.

They should qualify for a homeowner refund.