

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial **Jerry** Last name **Lindeen** Your social security number **469-86-9242**

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial **Kimberly A** Last name **Lindeen** Spouse's social security number **367-64-2767**

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)  
 Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street) **1148 Heritage Drive S** Apt. no. **Presidential Election Campaign (see inst.)**  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. **Shakopee, MN 55379** If more than four dependents, see inst. and check here

(1) First name		Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see inst.):	
					Child tax credit	Credit for other dependents
<b>Elizabeth</b>	<b>Lindeen</b>	<b>474-43-1871</b>	<b>Daughter</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>Samuel</b>	<b>Lindeen</b>	<b>469-51-7198</b>	<b>Son</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return?  See instructions. Keep a copy for your records.  
 Your signature **06578** Date **Real Estate Professional**  
 Spouse's signature. If a joint return, both must sign. **90640** Date **Banker**  
 If the IRS sent you an Identity Protection PIN, enter it here (see inst.)      
 If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**  
 Preparer's signature \_\_\_\_\_ PTIN **P01243894** Firm's EIN **41-1975782** Check if:  3rd Party Designee  Self-employed  
 Preparer's name **Donna Franklin** Phone no. **763-786-4626**  
 Firm's name **Arlyce Cleveland LTD**  
 Firm's address **11943 Lever Street NE, Minneapolis, MN 55449**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2018)

	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	<b>73,454</b>
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b> _____ <b>b</b> Taxable interest . . . . . <b>2b</b> _____	<b>2b</b>	<b>93</b>
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	<b>3a</b> Qualified dividends . . . . . <b>3a</b> <u>12</u> <b>b</b> Ordinary dividends . . . . . <b>3b</b> _____	<b>3b</b>	<b>12</b>
	<b>4a</b> IRAs, pensions, and annuities . . . . . <b>4a</b> _____ <b>b</b> Taxable amount . . . . . <b>4b</b> _____	<b>4b</b>	
	<b>5a</b> Social security benefits . . . . . <b>5a</b> _____ <b>b</b> Taxable amount . . . . . <b>5b</b> _____	<b>5b</b>	
	<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 <b>43,640</b> . . . . .	<b>6</b>	<b>117,199</b>
	<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .	<b>7</b>	<b>104,377</b>
	<b>8</b> Standard deduction or itemized deductions (from Schedule A) . . . . .	<b>8</b>	<b>24,000</b>
	<b>9</b> Qualified business income deduction (see instructions) . . . . .	<b>9</b>	<b>2,385</b>
	<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .	<b>10</b>	<b>77,992</b>
Standard Deduction for- <ul style="list-style-type: none"> <li>• Single or married filing separately, \$12,000</li> <li>• Married filing jointly or Qualifying widow(er), \$24,000</li> <li>• Head of household, \$18,000</li> <li>• If you checked any box under Standard deduction, see instructions.</li> </ul>	<b>11</b> <b>a</b> Tax (see inst.) <u>9,024</u> (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> _____ ) <b>b</b> Add any amount from Schedule 2 and check here . . . . . <input type="checkbox"/>	<b>11</b>	<b>9,024</b>
	<b>12</b> <b>a</b> Child tax credit/credit for other dependents <u>4,000</u> <b>b</b> Add any amount from Schedule 3 & check here <input checked="" type="checkbox"/>	<b>12</b>	<b>4,321</b>
	<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>13</b>	<b>4,703</b>
	<b>14</b> Other taxes. Attach Schedule 4 . . . . .	<b>14</b>	
	<b>15</b> Total tax. Add lines 13 and 14 . . . . .	<b>15</b>	<b>4,703</b>
	<b>16</b> Federal income tax withheld from Forms W-2 and 1099 . . . . .	<b>16</b>	<b>3,003</b>
	<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) _____ <b>b</b> Sch 8812 _____ <b>c</b> Form 8863 _____ Add any amount from Schedule 5 . . . . .	<b>17</b>	
	<b>18</b> Add lines 16 and 17. These are your total payments . . . . .	<b>18</b>	<b>3,003</b>
<b>Refund</b>	<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid . . . . .	<b>19</b>	
	<b>20a</b> Amount of line 19 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	<b>20a</b>	
Direct deposit? See instructions.	<b>b</b> Routing number _____ <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b> Account number _____		
	<b>21</b> Amount of line 19 you want applied to your 2019 estimated tax . . . . . <b>21</b> _____	<b>21</b>	
<b>Amount You Owe</b>	<b>22</b> Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions . . . . .	<b>22</b>	<b>1,744</b>
	<b>23</b> Estimated tax penalty (see instructions) . . . . . <b>23</b> _____ <b>44</b> _____	<b>23</b>	<b>44</b>

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2018**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

Attachment  
Sequence No. **01**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Name(s) shown on Form 1040

Your social security number

<b>Jerry &amp; Kimberly A Lindeen</b>		<b>469-86-9242</b>	
<b>Additional Income</b>	<b>1-9b</b> Reserved		<b>1-9b</b>
	<b>10</b> Taxable refunds, credits, or offsets of state and local income taxes		<b>10</b>
	<b>11</b> Alimony received		<b>11</b>
	<b>12</b> Business income or (loss). Attach Schedule C or C-EZ		<b>12</b>
	<b>13</b> Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/>	<b>213</b>	<b>13</b>
	<b>14</b> Other gains or (losses). Attach Form 4797		<b>14</b>
	<b>15a</b> Reserved		<b>15b</b>
	<b>16a</b> Reserved		<b>16b</b>
	<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	<b>43,427</b>	<b>17</b>
	<b>18</b> Farm income or (loss). Attach Schedule F		<b>18</b>
	<b>19</b> Unemployment compensation		<b>19</b>
	<b>20a</b> Reserved		<b>20b</b>
<b>21</b> Other income. List type and amount		<b>21</b>	
<b>22</b> Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	<b>43,640</b>	<b>22</b>	
<b>Adjustments to Income</b>	<b>23</b> Educator expenses	<b>23</b>	
	<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>24</b>	
	<b>25</b> Health savings account deduction. Attach Form 8889	<b>25</b>	
	<b>26</b> Moving expenses for members of the Armed Forces. Attach Form 3903	<b>26</b>	
	<b>27</b> Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>	
	<b>28</b> Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>	
	<b>29</b> Self-employed health insurance deduction	<b>12,822</b>	<b>29</b>
	<b>30</b> Penalty on early withdrawal of savings	<b>30</b>	
	<b>31a</b> Alimony paid <b>b</b> Recipient's SSN	<b>31a</b>	
	<b>32</b> IRA deduction	<b>32</b>	
	<b>33</b> Student loan interest deduction	<b>33</b>	
	<b>34</b> Reserved	<b>34</b>	
<b>35</b> Reserved	<b>35</b>		
<b>36</b> Add lines 23 through 35	<b>12,822</b>	<b>36</b>	

**For Paperwork Reduction Act Notice, see your tax return instructions.**

**Schedule 1 (Form 1040) 2018**

**SCHEDULE 3**  
**(Form 1040)**

**Nonrefundable Credits**

OMB No. 1545-0074

**2018**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

Attachment  
Sequence No. **03**

Name(s) shown on Form 1040

Your social security number

Jerry & Kimberly A Lindeen

469-86-9242

<b>Nonrefundable Credits</b>	<b>48</b>	Foreign tax credit. Attach Form 1116 if required . . . . .	<b>48</b>	
	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441 . . . . .	<b>49</b>	321
	<b>50</b>	Education credits from Form 8863, line 19 . . . . .	<b>50</b>	
	<b>51</b>	Retirement savings contributions credit. Attach Form 8880 . . . . .	<b>51</b>	
	<b>52</b>	Reserved . . . . .	<b>52</b>	
	<b>53</b>	Residential energy credit. Attach Form 5695 . . . . .	<b>53</b>	
	<b>54</b>	Other credits from Form <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/> _____	<b>54</b>	
	<b>55</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 12 . . . . .	<b>55</b>	321

**For Paperwork Reduction Act Notice, see your tax return instructions.**

**Schedule 3 (Form 1040) 2018**

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

Jerry & Kimberly A Lindeen

469-86-9242

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198 (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows A-D.

Table with 5 columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A-D, 29a Totals, b Totals, 30, 31, 32.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A-B.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A-B, 34a Totals, b Totals, 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39.

Part V Summary

Summary table with 2 columns: Description, Amount. Rows 40, 41, 42, 43.

# Child and Dependent Care Expenses

▶ Attach to Form 1040 or Form 1040NR.  
 ▶ Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Name(s) shown on return: Jerry & Kimberly A Lindeen Your social security number: 469-86-9242

You cannot claim a credit for child and dependent care expenses if your filing status is married filing separately unless you meet the requirements listed in the instructions under "Married Persons Filing Separately." If you meet these requirements, check this box

**Part I** **Persons or Organizations Who Provided the Care - You must complete this part.**

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
YMCA of the Grea	651 Nicollet Mall Suite 500	45-2563299	1,606
	Minneapolis, MN		
	554132720		

Did you receive dependent care benefits?	No	→ Complete only Part II below.
	Yes	→ Complete Part III on page 2 next.

**Caution:** If the care was provided in your home, you may owe employment taxes. For details, see the instructions for Schedule 4 (Form 1040), line 60a; or Form 1040NR, line 59a.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2018 for the person listed in column (a)
First	Last		
Samuel	Lindeen	469-51-7198	1,606

<b>3</b> Add the amounts in column (c) of line 2. <b>Don't</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . . .	<b>3</b>	1,606																																																						
<b>4</b> Enter your <b>earned income</b> . See instructions . . . . .	<b>4</b>	47,322																																																						
<b>5</b> If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4 . . . . .	<b>5</b>	26,132																																																						
<b>6</b> Enter the <b>smallest</b> of line 3, 4, or 5 . . . . .	<b>6</b>	1,606																																																						
<b>7</b> Enter the amount from Form 1040, line 7; or Form 1040NR, line 36. . . . .	<b>7</b>	104,377																																																						
<b>8</b> Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																								
<b>If line 7 is:</b>	<b>If line 7 is:</b>																																																							
<table style="font-size: small;"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$0 - 15,000</td> <td></td> <td>.35</td> </tr> <tr> <td>15,000 - 17,000</td> <td></td> <td>.34</td> </tr> <tr> <td>17,000 - 19,000</td> <td></td> <td>.33</td> </tr> <tr> <td>19,000 - 21,000</td> <td></td> <td>.32</td> </tr> <tr> <td>21,000 - 23,000</td> <td></td> <td>.31</td> </tr> <tr> <td>23,000 - 25,000</td> <td></td> <td>.30</td> </tr> <tr> <td>25,000 - 27,000</td> <td></td> <td>.29</td> </tr> <tr> <td>27,000 - 29,000</td> <td></td> <td>.28</td> </tr> </table>	Over	But not over	Decimal amount is	\$0 - 15,000		.35	15,000 - 17,000		.34	17,000 - 19,000		.33	19,000 - 21,000		.32	21,000 - 23,000		.31	23,000 - 25,000		.30	25,000 - 27,000		.29	27,000 - 29,000		.28	<table style="font-size: small;"> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> <tr> <td>\$29,000 - 31,000</td> <td></td> <td>.27</td> </tr> <tr> <td>31,000 - 33,000</td> <td></td> <td>.26</td> </tr> <tr> <td>33,000 - 35,000</td> <td></td> <td>.25</td> </tr> <tr> <td>35,000 - 37,000</td> <td></td> <td>.24</td> </tr> <tr> <td>37,000 - 39,000</td> <td></td> <td>.23</td> </tr> <tr> <td>39,000 - 41,000</td> <td></td> <td>.22</td> </tr> <tr> <td>41,000 - 43,000</td> <td></td> <td>.21</td> </tr> <tr> <td>43,000 - No limit</td> <td></td> <td>.20</td> </tr> </table>	Over	But not over	Decimal amount is	\$29,000 - 31,000		.27	31,000 - 33,000		.26	33,000 - 35,000		.25	35,000 - 37,000		.24	37,000 - 39,000		.23	39,000 - 41,000		.22	41,000 - 43,000		.21	43,000 - No limit		.20	
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<b>9</b> Multiply line 6 by the decimal amount on line 8. If you paid 2017 expenses in 2018, see the instructions . . . . .	<b>9</b>	321																																																						
<b>10</b> Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .	<b>10</b>	9,024																																																						
<b>11</b> <b>Credit for child and dependent care expenses.</b> Enter the <b>smaller</b> of line 9 or line 10 here and on Schedule 3 (Form 1040), line 49; or Form 1040NR, line 47 . . . . .	<b>11</b>	321																																																						

**Paid Preparer's Due Diligence Checklist**

Department of the Treasury  
Internal Revenue Service

*Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC and Credit for Other Dependents (ODC))), and Head of Household (HOH) Filing Status*  
**► To be completed by preparer and filed with Form 1040, 1040NR, 1040SS, or 1040PR.**  
**► Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.**

**2018**

Attachment  
Sequence No. **70**

Taxpayer name(s) shown on return Jerry & Kimberly A Lindeen Taxpayer identification number 469-86-9242

Enter preparer's name and PTIN Donna Franklin P01243894

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I–V for the benefit(s), and/or HOH filing status claimed (check all that apply).		EIC	CTC/ ACTC/ODC	AOTC	HOH		
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>1</b>	Did you complete the return based on information for tax year 2018 provided by the taxpayer or reasonably obtained by you? . . . . .	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No		
<b>2</b>	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040SS, 1040PR, or 1040NR instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? . . . . .	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
<b>3</b>	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. <ul style="list-style-type: none"> <li>Interview the taxpayer, ask questions, and document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.</li> <li>Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and the amount of any credit(s) claimed . . . . .</li> </ul>	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No		
<b>4</b>	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) . . . . .	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No		
<b>a</b>	Did you make reasonable inquiries to determine the correct, complete, and consistent information? . . . . .	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		
<b>b</b>	Did you document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) . . . . .	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		
<b>5</b>	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount of the credit(s) . . . . . List those documents, if any, that you relied on.	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No		
<u>Healthcare provider statement and child care provider statement Healthcare Statement, Childcare Records</u>							
<b>6</b>	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount of any credit(s) claimed on the return if his/her return is selected for audit? . . . . .	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No		
<b>7</b>	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) . . .	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
<b>a</b>	Did you complete the required recertification Form 8862? . . . . .	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A
<b>8</b>	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Form 1040, Schedule C? . . . . .	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	N/A

<b>Part II Due Diligence Questions for Returns Claiming EIC</b> (If the return does not claim EIC, go to Part III.)				
	EIC	CTC/ CTC/ODC	AOTC	HOH
<b>9a</b> Have you determined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is claimed, or to claim EIC if the taxpayer has no qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.) . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</b> Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>c</b> Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A			

<b>Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC</b> (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>10</b> Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer dependent who is a citizen, national, or resident of the United States? . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>11</b> Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child? . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		
<b>12</b> Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return? . . . . .		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

<b>Part IV Due Diligence Questions for Returns Claiming AOTC</b> (If the return does not claim AOTC, go to Part V.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>13</b> Did the taxpayer provide the required substantiation for the credit, including a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC? . . . . .			<input type="checkbox"/> Yes <input type="checkbox"/> No	

<b>Part V Due Diligence Questions for Claiming HOH</b> (If the return does not claim HOH filing status, go to Part VI.)				
	EIC	CTC/ ACTC/ODC	AOTC	HOH
<b>14</b> Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person? . . . . .				<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Part VI Eligibility Certification</b>				
<p>▶ <b>You have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:</b></p> <p>A. Interview the taxpayer, ask adequate questions, document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to determine the amount of the credit(s) claimed;</p> <p>B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;</p> <p>C. Submit Form 8867 in the manner required; <b>and</b></p> <p>D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under <i>Document Retention</i>.</p> <ol style="list-style-type: none"> <li>1. A copy of Form 8867;</li> <li>2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;</li> <li>3. Copies of any documents provided by the taxpayer on which you relied to determine eligibility for the credit(s) and/or HOH filing status,</li> <li>4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and</li> <li>5. A record of any additional questions you may have asked to determine eligibility to claim the credit(s), and/or HOH filing status and the amount(s) of any credit(s) claimed and the taxpayer's answers.</li> </ol> <p>▶ <b>If you have not complied with all due diligence requirements, you may have to pay a \$520 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.</b></p>				

<b>15</b> Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete? . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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## Federal Supporting Statements

**2018** PG01

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

Schedule E - Line 28 - Partnerships and S Corporations

Statement #1

A- Name of Entity	B- Partnership or S Corp	C- X If Foreign	D- EIN	E- Basis Req.	F- Not At Risk	G- P Loss	H- P Income	I- Loss	J- Sec 179	K- Income
TL PROPERTIES, LLC	P		41-1932919			0	0	0	0	7,294
TL Apartments LLC	P		27-3503610			0	0	0	0	6,804
TL Apartments LLC	P		27-3503610			0	0	0	0	4,936
Elkwood LLC	P		32-0489813			0	0	322	0	0
Elkwood LLC	P		32-0489813			0	0	32	0	0
National Real Estate Recruiting Inc	S		20-0008994	X		0	0	0	0	24,747
<b>Total</b>						<u>0</u>	<u>0</u>	<u>354</u>	<u>0</u>	<u>43,781</u>



Payment Voucher Filing Instructions

2018

Date to file by: 04-15-2019

Payment: \$1,744

Address to file: Internal Revenue Service
P.O. Box 802501
Cincinnati, OH 45280-2501

Other instructions: If paper-filing your 2018 return, mail the tax return, voucher, and check to the address on the voucher. Do not staple the voucher and payment to the return or to each other.

If your return was e-filed, mail the voucher and check to the address on the voucher.

Make your check or money order payable to "United States Treasury". Enter your SSN and "2018 Form 1040" on your check or money order.

To pay by credit card, go to www.1040paytax.com.

Taxpayer records:

Amount paid \_\_\_\_\_

Check number \_\_\_\_\_

Date mailed \_\_\_\_\_

Form 1040-V (2018)

Detach Here and Mail With Your Payment and Return

Form 1040-V
Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

OMB No. 1545-0074

2018

Do not staple or attach this voucher to your payment or return.

Table with 4 columns: 1 Your social security number (SSN), 2 If a joint return, SSN shown second on your return, 3 Amount you are paying by check or money order, Dollars, Cents. Values: 469-86-9242, 367-64-2767, 1,744

EEA

Jerry & Kimberly A Lindeen
1148 Heritage Drive S
Shakopee, MN 55379

Internal Revenue Service
P.O. Box 802501
Cincinnati, OH 45280-2501

For Paperwork Reduction Act Notice, see your tax return instructions.

469869242 0P LIND 30 0 201812 610

## Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for participating in IRS *e-file*.

Taxpayer name

Jerry & Kimberly A Lindeen

Taxpayer address (optional)

1148 Heritage Drive S  
Shakopee, MN 55379

1.  Your federal income tax return for 2018 was filed electronically with the IRS Submission Processing Center. The electronic filing services were provided by Arlyce Cleveland LTD.
2.  Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3.  Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4.  Your electronic funds withdrawal payment request was accepted for processing.
5.  Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6.  Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on \_\_\_\_\_. The Submission ID assigned to your extension is \_\_\_\_\_.

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

### If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

### If You Need to Ask About Your Refund

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

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The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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### Instructions for Electronic Return Originators

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**Line 2** - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS *e-file* Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

**Line 3** - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

**Line 4** - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

**Line 5** - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

**Note:** EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

Jerry & Kimberly A Lindeen

1040

Overflow Statement

2018  
Page 1

Name(s) as shown on return

Jerry & Kimberly A Lindeen

Your Social Security Number

469-86-9242

Schedule A, Line 16 - Cash Contributions

<u>Description</u>	<u>Amount</u>
Holy Trinity UMC	\$ 775
American Heart Assoc	25
<b>Total:</b>	<b>\$ 800</b>

Name(s) as shown on return

Tax ID Number

Jerry Lindeen

469-86-9242

<p>1. Enter the total amount paid in 2018 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2018 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2018, even if the child was not your dependent. But <b>don't</b> include the following.</p> <ul style="list-style-type: none"> <li>• Amounts for any month you were eligible to participate in a health plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2018.</li> <li>• Any amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.</li> <li>• Any qualified health insurance coverage payments that you included on Form 8885, line 4, to claim the HCTC or on Form 14095 to receive a reimbursement of the HCTC during the year.</li> <li>• Any advance monthly payments of the HCTC that your health plan administrator received from the IRS, as shown on Form 1099-H.</li> <li>• Any qualified health insurance coverage payments you paid for eligible coverage months for which you received the benefit of the HCTC monthly advance payment program.</li> <li>• Any payments for qualified long-term care insurance (see line 2)</li> </ul>	<p>1. <u>12,822</u></p>
<p>2. For coverage under a qualified long-term care insurance contract, enter for each person covered the <b>smaller</b> of the following amounts.</p> <p>a) Total payments made for that person during the year.</p> <p>b) The amount shown below. Use the person's age at the end of the tax year.</p> <p style="padding-left: 40px;">\$420 - if that person is age 40 or younger</p> <p style="padding-left: 40px;">\$780 - if age 41 to 50</p> <p style="padding-left: 40px;">\$1,560 - if age 51 to 60</p> <p style="padding-left: 40px;">\$4,160 - if age 61 to 70</p> <p style="padding-left: 40px;">\$5,200 - if age 71 or older</p> <p><b>Don't</b> include payments for any month you were eligible to participate in a long-term care insurance plan subsidized by your or your spouse's employer or the employer of either your dependent or your child who was under the age of 27 at the end of 2018. If more than one person is covered, figure separately the amount to enter for each person. Then enter the total of those amounts</p>	<p>2. _____</p>
<p>3. Add lines 1 and 2</p>	<p>3. <u>12,822</u></p>
<p>4. Enter your net profit* and any other earned income** from the trade or business under which the insurance plan is established. Don't include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11</p>	<p>4. _____</p>
<p>5. Enter the total of all net profits* from: Schedule C (Form 1040), line 31; Schedule C-EZ (Form 1040), line 3; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A; plus any other income allocable to the profitable businesses. Don't include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). <b>Don't</b> include any net losses shown on these schedules</p>	<p>5. _____</p>
<p>6. Divide line 4 by line 5</p>	<p>6. _____</p>
<p>7. Multiply Schedule 1 (Form 1040), (or Form 1040NR), line 27, by the percentage on line 6</p>	<p>7. _____</p>
<p>8. Subtract line 7 from line 4</p>	<p>8. _____</p>
<p>9. Enter the amount, if any, from Schedule 1 (Form 1040), (or Form 1040NR), line 28, attributable to the same trade or business in which the insurance plan is established</p>	<p>9. _____</p>
<p>10. Subtract line 9 from line 8</p>	<p>10. _____</p>
<p>11. Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the insurance plan is established</p>	<p>11. <u>34,500</u></p>
<p>12. Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or 11 above, or any amount from Form 2555-EZ, line 18, attributable to the amount entered on line 11 above</p>	<p>12. _____</p>
<p>13. Subtract line 12 from line 10 or 11, whichever applies</p>	<p>13. <u>34,500</u></p>
<p>14. Enter the <b>smaller</b> of line 3 or line 13 here and on Schedule 1 (Form 1040), (or Form 1040NR), line 29. <b>Don't</b> include this amount when figuring any medical expense deduction on Schedule A (Form 1040)</p>	<p>14. <u>12,822</u></p>

\* If you used either optional method to figure your net earnings from self-employment from any business, don't enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE (Form 1040), Section B, line 4b.

\*\* **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income.

# Computation of Regular Tax

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

Statement for line 11a of Form 1040

Tax per Tax Table \$ 9,034

Tax from Qualified Dividends/Capital Gain Worksheet \$ 9,024

\$ 9,024 Tax computed using the most advantageous method allowed

# Qualified Dividends and Capital Gain Tax Worksheet - Line 11a (Form 1040)

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

**Before you begin:**

- See the instructions for line 11a to see if you can use this worksheet to figure your tax.
- Before completing this worksheet, complete Form 1040 through line 10.
- If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Schedule 1.

1.	Enter the amount from Form 1040, line 10. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet . . . . .	1.	77,992
2.	Enter the amount from Form 1040, line 3a* . . . . .	2.	12
3.	Are you filing Schedule D?*		
	<input type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0- . . . . .	3.	213
	<input checked="" type="checkbox"/> <b>No.</b> Enter the amount from Schedule 1, line 13. . . . .		
4.	Add lines 2 and 3 . . . . .	4.	225
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- . . . . .	5.	
6.	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .	6.	225
7.	Subtract line 6 from line 1. If zero or less, enter -0- . . . . .	7.	77,767
8.	Enter: \$38,600 if single or married filing separately, \$77,200 if married filing jointly or qualifying widow(er), \$51,700 if head of household. . . . .	8.	77,200
9.	Enter the smaller of line 1 or line 8 . . . . .	9.	77,200
10.	Enter the smaller of line 7 or line 9 . . . . .	10.	77,200
11.	Subtract line 10 from line 9. This amount is taxed at 0% . . . . .	11.	
12.	Enter the smaller of line 1 or line 6 . . . . .	12.	225
13.	Enter the amount from line 11 . . . . .	13.	
14.	Subtract line 13 from line 12 . . . . .	14.	225
15.	Enter: \$425,800 if single, \$239,500 if married filing separately, \$479,000 if married filing jointly or qualifying widow(er), \$452,400 if head of household. . . . .	15.	479,000
16.	Enter the smaller of line 1 or line 15 . . . . .	16.	77,992
17.	Add lines 7 and 11 . . . . .	17.	77,767
18.	Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	18.	225
19.	Enter the smaller of line 14 or line 18 . . . . .	19.	225
20.	Multiply line 19 by 15% (0.15) . . . . .	20.	34
21.	Add lines 11 and 19 . . . . .	21.	225
22.	Subtract line 21 from line 12 . . . . .	22.	
23.	Multiply line 22 by 20% (0.20) . . . . .	23.	
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	24.	8,990
25.	Add lines 20, 23, and 24 . . . . .	25.	9,024
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	26.	9,034
27.	<b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or line 26. Also include this amount on the entry space on Form 1040, line 11a. If you are filing Form 2555 or 2555-EZ, don't enter this amount on the entry space on Form 1040, line 11a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet . . .	27.	9,024

\* If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

# Credit Limit Worksheet

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

1. Amount from Form 1040, line 11 or Form 1040NR line 45 . . . . .	1.	9,024	
2. Foreign tax credit amount from Schedule 3, line 48 or Form 1040NR line 46 . . . . .	2.		
<b>3. Subtract line 2 from line 1. If zero or less, enter -0-. Enter this amount on Form 2441, line 10 . . . . .</b>	<b>3.</b>	<b>9,024</b>	
4. Amount from Form 2441, line 11 . . . . .	4.	321	
<b>5. Subtract line 4 from line 3. If zero or less, enter -0-. Enter this amount on Schedule R, line 21 . . . . .</b>	<b>5.</b>	<b>8,703</b>	
6. Amount from Schedule R, line 22 . . . . .	6.		
7. Enter amount from Form 8863, line 18 . . . . .	7.		
8. Subtract line 6 from line 5. If zero or less, enter -0- . . . . .	8.	8,703	
9. Enter the smaller of line 7 or line 8. Nonrefundable lifetime learning credit . . . . .	9.		
10. Enter amount from Form 8863, line 9 . . . . .	10.		
11. Subtract line 9 from line 8. If zero or less, enter -0- . . . . .	11.	8,703	
12. Enter the smaller of line 10 or line 11. Nonrefundable American Opportunity credit . . . . .	12.		
<b>13. Add line 9 and line 12. Enter this amount on Form 8863, line 19 . . . . .</b>	<b>13.</b>		
<b>14. Subtract line 13 from line 8. If zero or less, enter -0-. Enter this amount on Form 8880, line 11 . . . . .</b>	<b>14.</b>	<b>8,703</b>	
15. Amount from Form 8880, line 12 . . . . .	15.		
<b>16. Subtract line 15 from line 14. If zero or less, enter -0-. Enter this amount on Form 5695, line 29 . . . . .</b>	<b>16.</b>	<b>8,703</b>	
17. Amount from Form 5695, line 30 . . . . .	17.		
18. Reserved . . . . .	18.		
19. Reserved . . . . .	19.		
<b>20. Subtract line 17 from line 16. If zero or less, enter -0-. Enter this amount on Form 8910, line 14 . . . . .</b>	<b>20.</b>	<b>8,703</b>	
21. Amount from Form 8910, line 15 . . . . .	21.		
<b>22. Subtract line 21 from line 20. If zero or less, enter -0-. Enter this amount on Form 8936, line 22 . . . . .</b>	<b>22.</b>	<b>8,703</b>	
23. Amount from Form 8936, line 23 . . . . .	23.		
24. Amount from Line 14 of the line 14 Worksheet from Pub 972 (WK_8812.PG3) . . . . .	24.		
<b>25. Subtract lines 23 and 24 from line 22. If zero or less, enter -0-. Enter this amount on Form 8396, line 8 . . . . .</b>	<b>25.</b>	<b>8,703</b>	
26. Amount from Form 8396, line 9 . . . . .	26.		
27. Subtract line 26 from line 25. If zero or less, enter -0- . . . . .	27.	8,703	
28. Amount from Form 8839, line 14 . . . . .	28.		
29. Enter the smaller of line 27 or line 28. Enter this amount on Form 8839, line 16 . . . . .	29.		
<b>30. Subtract line 29 from line 27. If zero or less, enter -0-. Enter this amount on Form 8859, line 2 . . . . .</b>	<b>30.</b>	<b>8,703</b>	
31. Amount from Form 8859, line 3 . . . . .	31.		
<b>32. Subtract line 31 from line 30. If zero or less, enter -0-. Enter this amount on Form 5695, line 14 . . . . .</b>	<b>32.</b>	<b>8,703</b>	



Investment Income for the Earned Income Credit

(Keep for your records)

Form 1040

2018

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

Interest and Dividends

- 1. Enter any amount from Form 1040, line 2b ... 1. 93
2. Enter any amount from Form 1040, line 2a, plus any amount on Form 8814, line 1b ... 2.
3. Enter any amount from Form 1040, line 3b ... 3. 12
4. Enter the amount from Form 1040, Schedule 1, line 21, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2, on the next page, to figure the amount to enter on this line.) ... 4.

Capital Gain Net Income

- 5. Enter the amount from Form 1040, Schedule 1, line 13. If the amount on that line is a loss, enter -0- ... 5. 213
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) ... 6.
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) ... 7. 213

Royalties and Rental Income from Personal Property

- 8. Enter any royalty income from Schedule E, line 4, plus any income from the rental of personal property shown on Form 1040, Schedule 1, line 21, minus any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Form 1040, line 36 of personal property deducted on Form 1040, Schedule 1, line 36 (If the result is less than zero, enter -0-.) ... 8.

Passive Activities

- 9. Enter the total of any net income from passive activities (such as income included on Schedule E, lines 26, 29a (col. (g)), 34a (col. (d)), or 40) and the total of any losses from passive activities (included on Schedule E, lines 26, 29b (col. (f)), 34b (col. (c)), or 40). (See instructions below for line 9.) (if zero or less, enter -0-.) ... 9. 0
10. Adjustment from EIC screen ... 10.
11. Add the amounts on lines 1, 2, 3, 4, 7, 8, 9 and 10. Enter the total. This is your Investment Income ... 11. 318
12. Is the amount on line 11 more than \$3,500?
[ ] Yes. You cannot take the credit.
[X] No. Go to Step 3 of the Form 1040 instructions for line 17 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to Rule 7, next).

Instructions for line 9. In figuring the amount to enter on line 9, do not take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, is not from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.

Child Tax Credit and Credit for Other Dependents Worksheet

(Keep for your records)

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

Before you begin:

- Figure the amount of any credits you are claiming on Form 5695, Part II, line 30\*; Form 8910; Form 8936; or Schedule R.

\*See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2018.

Part 1

1. Number of qualifying children under 17 with the required social security number: 2 x \$2,000. Enter the result 1. 4,000

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: x \$500. Enter the result 2.

Caution: Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.

3. Add lines 1 and 2 3. 4,000

4. Enter the amount from Form 1040, line 7, or Form 1040NR, line 35 4. 104,377

5. 1040 Filers. Enter the total of any - Exclusion of income from Puerto Rico, and Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15. 1040NR Filers. Enter -0-. 5.

6. Add lines 4 and 5. Enter the total 6. 104,377

7. Enter the amount shown below for your filing status. Married filing jointly - \$400,000 All other filing statuses - \$200,000 7. 400,000

8. Is the amount on line 6 more than the amount on line 7? [X] No. Leave line 8 blank. Enter -0- on line 9. [ ] Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc. 8.

9. Multiply the amount on line 8 by 5% (.05). Enter the result 9. 0

10. Is the amount on line 3 more than the amount on line 9? [ ] No. STOP You cannot take the child tax credit or credit for other dependents on Form 1040, line 12a, or Form 1040NR, line 49. You also cannot take the additional child tax credit on Form 1040, line 17b, or Form 1040NR, line 64. Complete the rest of your Form 1040 or Form 1040NR. [X] Yes. Subtract line 9 from line 3. Enter the result 10. 4,000 Go to Part 2 on the next page.

**Child Tax Credit and Credit for Other  
Dependents Worksheet**

(Keep for your records)

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

**Before you begin Part 2:** Figure the amount of any credits you are claiming on Form 5695, Part II; line 30; Form 8910; Form 8936; or Schedule R.

**Part 2**

11. Enter the amount from Form 1040, line 11 or Form 1040NR, line 45 . . . . . **11.** 9,024

12. Add the following amounts from:

Form 1040	or	Form 1040NR	
Schedule 3, Line 48		Line 46	+ _____
Schedule 3, Line 49		Line 47	+ <u>321</u>
Schedule 3, Line 50		-----	+ _____
Schedule 3, Line 51		Line 48	+ _____
Form 5695, line 30 . . . . .			+ _____
Form 8910, line 15 . . . . .			+ _____
Form 8936, line 23 . . . . .			+ _____
Schedule R, line 22 . . . . .			+ _____

Enter the total. **12.** 321

13. Subtract line 12 from line 11 . . . . . **13.** 8,703

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

**No.** Enter -0-.

**Yes.** If you are filing Form 2555 or 2555-EZ, enter -0-.

Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here.

**14.** \_\_\_\_\_

15. Subtract line 14 from line 13. Enter the result . . . . . **15.** 8,703

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

**No.** Enter the amount from line 10.

**Yes.** Enter the amount from line 15.

See the **TIP** below.

**This is your child tax credit and credit for other dependents.**

**16.** 4,000

Enter this amount on Form 1040, line 12a, or Form 1040NR, line 49.

**TIP** You may be able to take the additional child tax credit on Form 1040, line 17b, or Form 1040NR, line 64, only if you answered "Yes" on line 16 and line 1 is more than zero.

- First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72) or Form 1040NR through line 63 (also, complete line 67).
- Then, use Schedule 8812 to figure any additional child tax credit.

# Partner's Adjusted Basis Worksheet, page 1

Keep for your records.

## 2018

<b>Name of Partner:</b> Jerry Lindeen	<b>SSN:</b> 469-86-9242
<b>Name of Partnership:</b> TL PROPERTIES, LLC	<b>EIN:</b> 411932919

A. Partner's share of partnership liabilities (Sch K-1, Item K)	A.	<u>269,883</u>	
B. Partner's share of partnership liabilities from PRIOR year	B.	<u>( 286,671)</u>	
C. Increases (Decrease) in share of Partnership Liabilities during this tax period	C.	<u>(16,788)</u>	
1. Adjusted Basis from preceding year			1. <u>327,888</u>
2. Capital contributions of property			
a. Gain (if any) recognized this year on contribution of property to partnership	2 a.	_____	
b. Cash contributed during the year	b.	_____	
c. Adjusted basis of property contributed during the year	c.	_____	
d. Partnership interest acquired other than by cash or property	d.	_____	
Total additional contributions (Total lines 2a-2d)	2.	_____	
3. Items of Income or Gain for this period			
a. Ordinary Income (Sch K-1, Line 1)	3 a.	_____	
b. Real Estate Rental Income (Sch K-1, Line 2)	b.	<u>7,294</u>	
c. Other Rental Income (Sch K-1, Line 3c)	c.	_____	
d. Interest, Dividends & Royalties (Sch K-1, Lines 5, 6a & 7)	d.	<u>11</u>	
e. Capital Gain (Sch K-1, Lines 8 & 9a)	e.	_____	
f. Other Portfolio Income (Sch K-1, Line 11a)	f.	_____	
g. Section 1231 Gain (Sch K-1, Line 10)	g.	_____	
h. Other Income (Sch K-1, Line 11i)	h.	_____	
i. Tax Exempt Income (Sch K-1, Lines 18a & b)	i.	_____	
j. Excess Depletion Adjustment	j.	_____	
k. Increase from Recapture of Business Credits	k.	_____	
i. Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i.	_____	
Total items of Income or Gains (Total lines 3a-3l)	3.	<u>7,305</u>	
4. Increase in Partnership Share of Partnership Liabilities from line C above	4.	_____	
5. Total increases in basis (combine lines 1 through 4)			5. <u>335,193</u>
6. Cash Distributions to the Partner during the year	6.	<u>14,127</u>	
7. Decrease in Partner's Share of Partnership Liabilities from line C above	7.	<u>16,788</u>	
8. Decrease for Non-Deductible Expenses/Credit Adjustments	8.	_____	
9. Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)			9. <u>304,278</u>
10. Items of Losses and Deductions (Allowed for the current year)			
a. Ordinary Loss (Page 2, Col d, Line 10a)	10 a.	_____	
b. Real Estate Rental Loss (Page 2, Col d, Line 10b)	b.	_____	
c. Other Rental Loss (Page 2, Col d, Line 10c)	c.	_____	
d. Capital Loss (Page 2, Col d, Line 10d)	d.	_____	
e. Other Portfolio Loss (Page 2, Col d, Line 10e)	e.	_____	
f. Section 1231 Loss (Page 2, Col d, Line 10f)	f.	_____	
g. Other Loss (Page 2, Col d, Line 10g)	g.	_____	
h. Charitable Contributions (Page 2, Col d, Line 10h)	h.	_____	
i. Section 179 Expense (Page 2, Col d, Line 10i)	i.	_____	
j. Portfolio Income Expenses (Page 2, Col d, Line 10j)	j.	_____	
k. Other Deductions (Page 2, Col d, Line 10k)	k.	_____	
l. Interest Expense on Investment Debt (Page 2, Col d, Line 10l)	l.	_____	
m. Section 59(e) Expenditures (Page 2, Col d, Line 10m)	m.	_____	
n. Other decreases (Page 2, Col d, Line 10n)	n.	_____	
o. Loss from 179 disposition (Page 2, Col d, Line 10o)	o.	_____	
Total items of Losses and Deductions (Total lines 10a-10o)	10.	_____	
11. Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10)			11. <u>304,278</u>

# Partner's Adjusted Basis Worksheet, page 1

Keep for your records.

## 2018

Name of Partner: <b>Jerry Lindeen</b>	SSN: <b>469-86-9242</b>
Name of Partnership: <b>TL Apartments LLC</b>	EIN: <b>273503610</b>

A. Partner's share of partnership liabilities (Sch K-1, Item K)	A. <u>118,348</u>	
B. Partner's share of partnership liabilities from PRIOR year	B. <u>( 121,625)</u>	
C. Increases (Decrease) in share of Partnership Liabilities during this tax period	C. <u>( 3,277)</u>	
1. Adjusted Basis from preceding year		1. <u>145,647</u>
2. Capital contributions of property		
a. Gain (if any) recognized this year on contribution of property to partnership	2 a. _____	
b. Cash contributed during the year	b. _____	
c. Adjusted basis of property contributed during the year	c. _____	
d. Partnership interest acquired other than by cash or property	d. _____	
Total additional contributions (Total lines 2a-2d)	2. _____	
3. Items of Income or Gain for this period		
a. Ordinary Income (Sch K-1, Line 1)	3 a. _____	
b. Real Estate Rental Income (Sch K-1, Line 2)	b. <u>6,804</u>	
c. Other Rental Income (Sch K-1, Line 3c)	c. _____	
d. Interest, Dividends & Royalties (Sch K-1, Lines 5, 6a & 7)	d. <u>16</u>	
e. Capital Gain (Sch K-1, Lines 8 & 9a)	e. _____	
f. Other Portfolio Income (Sch K-1, Line 11a)	f. _____	
g. Section 1231 Gain (Sch K-1, Line 10)	g. _____	
h. Other Income (Sch K-1, Line 11i)	h. _____	
i. Tax Exempt Income (Sch K-1, Lines 18a & b)	i. _____	
j. Excess Depletion Adjustment	j. _____	
k. Increase from Recapture of Business Credits	k. _____	
i. Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i. _____	
Total items of Income or Gains (Total lines 3a-3l)	3. <u>6,820</u>	
4. Increase in Partnership Share of Partnership Liabilities from line C above	4. _____	
5. Total increases in basis (combine lines 1 through 4)		5. <u>152,467</u>
6. Cash Distributions to the Partner during the year	6. <u>1,532</u>	
7. Decrease in Partner's Share of Partnership Liabilities from line C above	7. <u>3,277</u>	
8. Decrease for Non-Deductible Expenses/Credit Adjustments	8. _____	
9. Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)		9. <u>147,658</u>
10. Items of Losses and Deductions (Allowed for the current year)		
a. Ordinary Loss (Page 2, Col d, Line 10a)	10 a. _____	
b. Real Estate Rental Loss (Page 2, Col d, Line 10b)	b. _____	
c. Other Rental Loss (Page 2, Col d, Line 10c)	c. _____	
d. Capital Loss (Page 2, Col d, Line 10d)	d. _____	
e. Other Portfolio Loss (Page 2, Col d, Line 10e)	e. _____	
f. Section 1231 Loss (Page 2, Col d, Line 10f)	f. _____	
g. Other Loss (Page 2, Col d, Line 10g)	g. _____	
h. Charitable Contributions (Page 2, Col d, Line 10h)	h. _____	
i. Section 179 Expense (Page 2, Col d, Line 10i)	i. _____	
j. Portfolio Income Expenses (Page 2, Col d, Line 10j)	j. _____	
k. Other Deductions (Page 2, Col d, Line 10k)	k. _____	
l. Interest Expense on Investment Debt (Page 2, Col d, Line 10l)	l. _____	
m. Section 59(e) Expenditures (Page 2, Col d, Line 10m)	m. _____	
n. Other decreases (Page 2, Col d, Line 10n)	n. _____	
o. Loss from 179 disposition (Page 2, Col d, Line 10o)	o. _____	
Total items of Losses and Deductions (Total lines 10a-10o)	10. _____	
11. Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10)		11. <u>147,658</u>

# Partner's Adjusted Basis Worksheet, page 1

Keep for your records.

## 2018

<b>Name of Partner:</b> Kimberly A Lindeen	<b>SSN:</b> 367-64-2767
<b>Name of Partnership:</b> TL Apartments LLC	<b>EIN:</b> 273503610

A. Partner's share of partnership liabilities (Sch K-1, Item K)	A. <u>85,860</u>	
B. Partner's share of partnership liabilities from PRIOR year	B. <u>( 88,238)</u>	
C. Increases (Decrease) in share of Partnership Liabilities during this tax period	C. <u>( 2,378)</u>	
1. Adjusted Basis from preceding year		1. <u>104,149</u>
2. Capital contributions of property		
a. Gain (if any) recognized this year on contribution of property to partnership	2 a. _____	
b. Cash contributed during the year	b. _____	
c. Adjusted basis of property contributed during the year	c. _____	
d. Partnership interest acquired other than by cash or property	d. _____	
Total additional contributions (Total lines 2a-2d)	2. _____	
3. Items of Income or Gain for this period		
a. Ordinary Income (Sch K-1, Line 1)	3 a. _____	
b. Real Estate Rental Income (Sch K-1, Line 2)	b. <u>4,936</u>	
c. Other Rental Income (Sch K-1, Line 3c)	c. _____	
d. Interest, Dividends & Royalties (Sch K-1, Lines 5, 6a & 7)	d. <u>12</u>	
e. Capital Gain (Sch K-1, Lines 8 & 9a)	e. _____	
f. Other Portfolio Income (Sch K-1, Line 11a)	f. _____	
g. Section 1231 Gain (Sch K-1, Line 10)	g. _____	
h. Other Income (Sch K-1, Line 11i)	h. _____	
i. Tax Exempt Income (Sch K-1, Lines 18a & b)	i. _____	
j. Excess Depletion Adjustment	j. _____	
k. Increase from Recapture of Business Credits	k. _____	
i. Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i. _____	
Total items of Income or Gains (Total lines 3a-3l)	3. <u>4,948</u>	
4. Increase in Partnership Share of Partnership Liabilities from line C above	4. _____	
5. Total increases in basis (combine lines 1 through 4)		5. <u>109,097</u>
6. Cash Distributions to the Partner during the year	6. <u>1,112</u>	
7. Decrease in Partner's Share of Partnership Liabilities from line C above	7. <u>2,378</u>	
8. Decrease for Non-Deductible Expenses/Credit Adjustments	8. _____	
9. Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)		9. <u>105,607</u>
10. Items of Losses and Deductions (Allowed for the current year)		
a. Ordinary Loss (Page 2, Col d, Line 10a)	10 a. _____	
b. Real Estate Rental Loss (Page 2, Col d, Line 10b)	b. _____	
c. Other Rental Loss (Page 2, Col d, Line 10c)	c. _____	
d. Capital Loss (Page 2, Col d, Line 10d)	d. _____	
e. Other Portfolio Loss (Page 2, Col d, Line 10e)	e. _____	
f. Section 1231 Loss (Page 2, Col d, Line 10f)	f. _____	
g. Other Loss (Page 2, Col d, Line 10g)	g. _____	
h. Charitable Contributions (Page 2, Col d, Line 10h)	h. _____	
i. Section 179 Expense (Page 2, Col d, Line 10i)	i. _____	
j. Portfolio Income Expenses (Page 2, Col d, Line 10j)	j. _____	
k. Other Deductions (Page 2, Col d, Line 10k)	k. _____	
l. Interest Expense on Investment Debt (Page 2, Col d, Line 10l)	l. _____	
m. Section 59(e) Expenditures (Page 2, Col d, Line 10m)	m. _____	
n. Other decreases (Page 2, Col d, Line 10n)	n. _____	
o. Loss from 179 disposition (Page 2, Col d, Line 10o)	o. _____	
Total items of Losses and Deductions (Total lines 10a-10o)	10. _____	
11. Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10)		11. <u>105,607</u>

# Partner's Adjusted Basis Worksheet, page 1

Keep for your records.

## 2018

Name of Partner: <b>Jerry Lindeen</b>	SSN: <b>469-86-9242</b>
Name of Partnership: <b>Elkwood LLC</b>	EIN <b>320489813</b>

A. Partner's share of partnership liabilities (Sch K-1, Item K)	A.	<u>167,585</u>	
B. Partner's share of partnership liabilities from PRIOR year	B.	<u>( 166,336)</u>	
C. Increases (Decrease) in share of Partnership Liabilities during this tax period	C.	<u>1,249</u>	
1. Adjusted Basis from preceding year			1. <u>211,905</u>
2. Capital contributions of property			
a. Gain (if any) recognized this year on contribution of property to partnership	2 a.	_____	
b. Cash contributed during the year	b.	_____	
c. Adjusted basis of property contributed during the year	c.	_____	
d. Partnership interest acquired other than by cash or property	d.	_____	
Total additional contributions (Total lines 2a-2d)	2.	_____	
3. Items of Income or Gain for this period			
a. Ordinary Income (Sch K-1, Line 1)	3 a.	_____	
b. Real Estate Rental Income (Sch K-1, Line 2)	b.	_____	
c. Other Rental Income (Sch K-1, Line 3c)	c.	_____	
d. Interest, Dividends & Royalties (Sch K-1, Lines 5, 6a & 7)	d.	<u>5</u>	
e. Capital Gain (Sch K-1, Lines 8 & 9a)	e.	_____	
f. Other Portfolio Income (Sch K-1, Line 11a)	f.	_____	
g. Section 1231 Gain (Sch K-1, Line 10)	g.	_____	
h. Other Income (Sch K-1, Line 11i)	h.	_____	
i. Tax Exempt Income (Sch K-1, Lines 18a & b)	i.	_____	
j. Excess Depletion Adjustment	j.	_____	
k. Increase from Recapture of Business Credits	k.	_____	
i. Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i.	_____	
Total items of Income or Gains (Total lines 3a-3l)	3.	<u>5</u>	
4. Increase in Partnership Share of Partnership Liabilities from line C above	4.	<u>1,249</u>	
5. Total increases in basis (combine lines 1 through 4)			5. <u>213,159</u>
6. Cash Distributions to the Partner during the year	6.	<u>5,109</u>	
7. Decrease in Partner's Share of Partnership Liabilities from line C above	7.	_____	
8. Decrease for Non-Deductible Expenses/Credit Adjustments	8.	_____	
9. Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)			9. <u>208,050</u>
10. Items of Losses and Deductions (Allowed for the current year)			
a. Ordinary Loss (Page 2, Col d, Line 10a)	10 a.	_____	
b. Real Estate Rental Loss (Page 2, Col d, Line 10b)	b.	<u>322</u>	
c. Other Rental Loss (Page 2, Col d, Line 10c)	c.	_____	
d. Capital Loss (Page 2, Col d, Line 10d)	d.	_____	
e. Other Portfolio Loss (Page 2, Col d, Line 10e)	e.	_____	
f. Section 1231 Loss (Page 2, Col d, Line 10f)	f.	_____	
g. Other Loss (Page 2, Col d, Line 10g)	g.	_____	
h. Charitable Contributions (Page 2, Col d, Line 10h)	h.	_____	
i. Section 179 Expense (Page 2, Col d, Line 10i)	i.	_____	
j. Portfolio Income Expenses (Page 2, Col d, Line 10j)	j.	_____	
k. Other Deductions (Page 2, Col d, Line 10k)	k.	_____	
l. Interest Expense on Investment Debt (Page 2, Col d, Line 10l)	l.	_____	
m. Section 59(e) Expenditures (Page 2, Col d, Line 10m)	m.	_____	
n. Other decreases (Page 2, Col d, Line 10n)	n.	_____	
o. Loss from 179 disposition (Page 2, Col d, Line 10o)	o.	_____	
Total items of Losses and Deductions (Total lines 10a-10o)	10.	<u>322</u>	
11. Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10)			11. <u>207,728</u>

# Partner's Adjusted Basis Worksheet, page 1

Keep for your records.

## 2018

Name of Partner: <b>Kimberly A Lindeen</b>	SSN: <b>367-64-2767</b>
Name of Partnership: <b>Elkwood LLC</b>	EIN <b>320489813</b>

A. Partner's share of partnership liabilities (Sch K-1, Item K)	A. <u>16,793</u>	
B. Partner's share of partnership liabilities from PRIOR year	B. ( <u>16,668</u> )	
C. Increases (Decrease) in share of Partnership Liabilities during this tax period	C. <u>125</u>	
1. Adjusted Basis from preceding year		1. <u>25,051</u>
2. Capital contributions of property		
a. Gain (if any) recognized this year on contribution of property to partnership	2 a. _____	
b. Cash contributed during the year	b. _____	
c. Adjusted basis of property contributed during the year	c. _____	
d. Partnership interest acquired other than by cash or property	d. _____	
Total additional contributions (Total lines 2a-2d)	2. _____	
3. Items of Income or Gain for this period		
a. Ordinary Income (Sch K-1, Line 1)	3 a. _____	
b. Real Estate Rental Income (Sch K-1, Line 2)	b. _____	
c. Other Rental Income (Sch K-1, Line 3c)	c. _____	
d. Interest, Dividends & Royalties (Sch K-1, Lines 5, 6a & 7)	d. <u>1</u>	
e. Capital Gain (Sch K-1, Lines 8 & 9a)	e. _____	
f. Other Portfolio Income (Sch K-1, Line 11a)	f. _____	
g. Section 1231 Gain (Sch K-1, Line 10)	g. _____	
h. Other Income (Sch K-1, Line 11i)	h. _____	
i. Tax Exempt Income (Sch K-1, Lines 18a & b)	i. _____	
j. Excess Depletion Adjustment	j. _____	
k. Increase from Recapture of Business Credits	k. _____	
i. Gain from 179 disposition (See IRC § 49(a), 50(a), 50(c)(2) & 1371 (d))	i. _____	
Total items of Income or Gains (Total lines 3a-3l)	3. <u>1</u>	
4. Increase in Partnership Share of Partnership Liabilities from line C above	4. <u>125</u>	
5. Total increases in basis (combine lines 1 through 4)		5. <u>25,177</u>
6. Cash Distributions to the Partner during the year	6. <u>512</u>	
7. Decrease in Partner's Share of Partnership Liabilities from line C above	7. _____	
8. Decrease for Non-Deductible Expenses/Credit Adjustments	8. _____	
9. Subtotal - basis after all distributions and other decreases (Line 5 minus lines 6-8)		9. <u>24,665</u>
10. Items of Losses and Deductions (Allowed for the current year)		
a. Ordinary Loss (Page 2, Col d, Line 10a)	10 a. _____	
b. Real Estate Rental Loss (Page 2, Col d, Line 10b)	b. <u>32</u>	
c. Other Rental Loss (Page 2, Col d, Line 10c)	c. _____	
d. Capital Loss (Page 2, Col d, Line 10d)	d. _____	
e. Other Portfolio Loss (Page 2, Col d, Line 10e)	e. _____	
f. Section 1231 Loss (Page 2, Col d, Line 10f)	f. _____	
g. Other Loss (Page 2, Col d, Line 10g)	g. _____	
h. Charitable Contributions (Page 2, Col d, Line 10h)	h. _____	
i. Section 179 Expense (Page 2, Col d, Line 10i)	i. _____	
j. Portfolio Income Expenses (Page 2, Col d, Line 10j)	j. _____	
k. Other Deductions (Page 2, Col d, Line 10k)	k. _____	
l. Interest Expense on Investment Debt (Page 2, Col d, Line 10l)	l. _____	
m. Section 59(e) Expenditures (Page 2, Col d, Line 10m)	m. _____	
n. Other decreases (Page 2, Col d, Line 10n)	n. _____	
o. Loss from 179 disposition (Page 2, Col d, Line 10o)	o. _____	
Total items of Losses and Deductions (Total lines 10a-10o)	10. <u>32</u>	
11. Adjusted Basis of Partnership Interest (Cannot be negative) (Line 9-Line 10)		11. <u>24,633</u>



# Shareholder's Adjusted Basis Worksheet, page 1

Do not file - keep for your records.

**2018**

Name of Shareholder: <u>Jerry Lindeen</u>	SSN: <u>469-86-9242</u>
Name of Corporation: <u>National Real Estate Recruiting Inc</u>	EIN <u>20-0008994</u>

**Stock basis**

1 Stock basis, beginning of year (Not less than zero)	1	<u>182,364</u>		
2 Additional Capital Contributions of Stock Purchased	2	_____		
3 Increases for income and gain items:				
a Ordinary Income (Sch K, Line 1)	a	<u>24,747</u>		
b Real Estate Rental Income (Sch K, Line 2)	b	_____		
c Other Rental Income (Sch K, Line 3c)	c	_____		
d Interest, Dividends & Royalties (Sch K, Lines 4, 5 & 6)	d	_____		
e Capital Gain (Sch K, Lines 7 & 8a)	e	_____		
f Other Portfolio Income (Sch K, Line 10a)	f	_____		
g Section 1231 Gain (Sch K, Line 9)	g	_____		
h Other Income (Sch K, Line 10h)	h	_____		
Total Income and Gain Items (Total lines 3a-3h)	3a-h	<u>24,747</u>		
i Increase for Non-Taxable Income (Sch K, Lines 16a & b)	3i	_____		
j Increase for Excess Depletion Adjustment	3j	_____		
k Increase from Recapture of Business Credits (See IRC § 49(a), 50(a), 50(c)(2) & 1371(d))	3k	_____		
l Gain from 179 asset disposition	3l	_____		
4 Stock Basis Before Distributions (Add lines 1 through 3)			4	<u>207,111</u>
5 Reduction for Non-Taxable Distributions (Sch K, Line 16d)			5	<u>40,000</u>
6 Stock Basis Before Non-Ded. Expense (Cannot be negative)			6	<u>167,111</u>
7 Decrease for Non-Deductible Expense/Credit Adj (Sch K, Line 16c & 13)			7	<u>90</u>
8 Stock Basis Before Allowable Losses & Deductions (Cannot be negative)			8	<u>167,021</u>
9 Decreases for Loss and Deduction items				
a Ordinary Loss (Page 2, Col d, Line 9a)	a	_____		
b Real Estate Rental Loss (Page 2, Col d, Line 9b)	b	_____		
c Other Rental Loss (Page 2, Col d, Line 9c)	c	_____		
d Capital Loss (Page 2, Col d, Line 9d)	d	_____		
e Other Portfolio Loss (Page 2, Col d, Line 9e)	e	_____		
f Section 1231 Loss (Page 2, Col d, Line 9f)	f	_____		
g Other Loss (Page 2, Col d, Line 9g)	g	_____		
h Charitable Contributions (Page 2, Col d, Line 9h)	h	_____		
i Section 179 Expense (Page 2, Col d, Line 9i)	i	_____		
j Portfolio Income Expenses (Page 2, Col d, Line 9j)	j	_____		
k Other Deductions (Page 2, Col d, Line 9k)	k	_____		
l Interest Expense on Investment Debt (Page 2, Col d, Line 9l)	l	_____		
m Section 59(e) Expenditures (Page 2, Col d, Line 9m)	m	_____		
Total Loss and Deduction Items (Total Lines 9a-9m)	9a-m	_____		
n Other decreases (Page 2, Col d, Line 9n)	9n	_____		
o Loss from 179 asset disposition (Page 2, Col d, Line 9o)	9o	_____		
Total Decrease for Loss and Deductions Items and Business Credits			9	_____
10 Less: net increase applied to debt basis			10	_____
11 Stock Basis at End of Year (Line 8 minus line 9 minus line 10) (not less than zero)			11	<u>167,021</u>

**Debt Basis**

12 Debt basis at beginning of year (not less than zero)	12	<u>44,035</u>		
13 New loans to corporation during year	13	_____		
14 Restoration of Debt Basis (Line 10)	14	_____		
15 Less: Loans repaid by corporation during the year	15	_____		
16 Less: Applied against excess loss and deductions / non-deductible items	16	_____		
17 Debt basis at the end of tax year (combine lines 12-16) (not less than zero)			17	<u>44,035</u>
18 Shareholder's total basis at end of tax year (combine lines 11 and 17)			18	<u>211,056</u>

**Carryover**

	Total Disallowed Losses	Debt Basis Applied Against Excess Losses and Deductions
19 Total Beginning of year	_____	_____
20 Add: Losses and deductions this year	_____	_____
21 Less: Applied this year	_____	_____
22 End of year (Not less than zero)	_____	_____

## Worksheet for Figuring a Shareholder's Stock and Debt Basis

**Form 1120S**

Attach this worksheet to your return.

**2018**

Name of Shareholder: <u>Jerry Lindeen</u>		SSN: <u>469-86-9242</u>
Name of Corporation: <u>National Real Estate Recruiting Inc</u>		EIN <u>20-0008994</u>
<b>Part I - Shareholder Stock Basis</b>		
1. Stock basis at the beginning of the corporation's tax year . . . . .	1.	<u>182,364</u>
2. Basis from any capital contributions made or additional stock acquired during the tax year . . . . .	2.	<u>                    </u>
<b>3a.</b> Ordinary business income (losses go on Part III) . . . . .	<b>3a.</b>	<u>24,747</u>
<b>b.</b> Net rental real estate income (losses go on Part III) . . . . .	<b>3b.</b>	<u>                    </u>
<b>c.</b> Other net rental income (losses go on Part III) . . . . .	<b>3c.</b>	<u>                    </u>
<b>d.</b> Interest income . . . . .	<b>3d.</b>	<u>                    </u>
<b>e.</b> Ordinary dividends . . . . .	<b>3e.</b>	<u>                    </u>
<b>f.</b> Royalties . . . . .	<b>3f.</b>	<u>                    </u>
<b>g.</b> Net capital gains (losses go on Part III) . . . . .	<b>3g.</b>	<u>                    </u>
<b>h.</b> Net section 1231 gain (losses go on Part III) . . . . .	<b>3h.</b>	<u>                    </u>
<b>i.</b> Other income (losses go on Part III) . . . . .	<b>3i.</b>	<u>                    </u>
<b>j.</b> Excess depletion adjustment . . . . .	<b>3j.</b>	<u>                    </u>
<b>k.</b> Tax-exempt income . . . . .	<b>3k.</b>	<u>                    </u>
<b>l.</b> Recapture of business credits . . . . .	<b>3l.</b>	<u>                    </u>
<b>m.</b> Other items that increase stock basis . . . . .	<b>3m.</b>	<u>                    </u>
<b>4.</b> Add lines 3a through 3m . . . . .	<b>4.</b>	<u>24,747</u>
<b>5.</b> Stock basis before distributions. Add lines 1, 2, and 4 . . . . .	<b>5.</b>	<u>207,111</u>
<b>6.</b> Distributions (excluding dividend distributions) . . . . .	<b>6.</b>	<u>40,000</u>
<b>Note.</b> If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
<b>7.</b> Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15 . . . . .	<b>7.</b>	<u>167,111</u>
<b>8a.</b> Nondeductible expenses . . . . .	<b>8a.</b>	<u>90</u>
<b>b.</b> Depletion for oil and gas . . . . .	<b>8b.</b>	<u>                    </u>
<b>9.</b> Add lines 8a and 8b . . . . .	<b>9.</b>	<u>90</u>
<b>10.</b> Stock basis before loss and deduction items. Subtract line 9 from line 7. If result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15 . . . . .	<b>10.</b>	<u>167,021</u>
<b>11.</b> Allowable loss and deduction items. Enter the amount from Part III, line 13, column (c) . . . . .	<b>11.</b>	<u>                    </u>
<b>12.</b> Debt basis restoration (see net increase in instructions for Part II, line 8) . . . . .	<b>12.</b>	<u>                    </u>
<b>13.</b> Other items that decrease stock basis . . . . .	<b>13.</b>	<u>                    </u>
<b>14.</b> Add lines 11, 12, and 13 . . . . .	<b>14.</b>	<u>                    </u>
<b>15. Stock basis at the end of the corporation's tax year.</b> Subtract line 14 from line 10. If the result is zero or less, enter -0- . . . . .	<b>15.</b>	<u>167,021</u>

## Worksheet for Figuring a Shareholder's Stock and Debt Basis

Form 1120S

Attach this worksheet to your return.

2018

Name of Shareholder: <b>Jerry Lindeen</b>	SSN: <b>469-86-9242</b>
Name of Corporation: <b>National Real Estate Recruiting Inc</b>	EIN <b>20-0008994</b>

### Part II - Shareholder Debt Basis

	Debt 1 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	Debt 2 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	Debt 3 <input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	Total
--	---	---	---	-------

#### Amount of Debt:

1.	Loan balance at the beginning of the corporation's tax year . . . . .			
2.	Additional loans (see instructions) . . . . .			
3.	Loan balance before repayment. Combine lines 1 and 2 . . . . .			
4.	Principal portion of debt repayment (this line doesn't include interest) . . . . .			
5.	Loan balance at the end of the corporation's tax year. Combine lines 3 and 4 . . . . .			

#### Adjustments to Debt Basis:

6.	Debt basis at the beginning of the corporation's tax year . . . . .	44,035		44,035
7.	Enter the amount, if any, from line 2 . . . . .			
8.	Debt basis restoration (see instructions) . . . . .			
9.	Debt basis before repayment. Combine lines 6, 7, and 8 . . . . .	44,035		44,035
10.	Divide line 9 by line 3 . . . . .			
11.	Nontaxable debt repayment. Multiply line 10 by line 4 . . . . .			
12.	Debt basis before nondeductible expenses and losses. Subtract line 11 from line 9 . . . . .	44,035		44,035
13.	Nondeductible expenses and oil and gas depletion deductions in excess of stock basis . . . . .			
14.	Debt basis before losses and deductions. Subtract line 13 from line 12. If the result is zero or less, enter -0- . . . . .	44,035		44,035
15.	Allowable losses in excess of stock basis. Enter the amount from Part III, line 13, column (d) . . . . .			
16.	<b>Debt basis at the end of the corporation's tax year.</b> Subtract line 15 from line 14. If the result is zero or less, enter -0- . . . . .	44,035		44,035

#### Gain on Loan Repayment:

17.	Repayment. Enter the amount from line 4 . . . . .			
18.	Nontaxable repayments. Enter the amount from line 11 . . . . .			
19.	<b>Reportable gain.</b> Subtract line 18 from line 17. . . . .			

## 2018 Qualified Business Income Deduction Simplified Worksheet

**Form 1040/1041**

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

**Jerry & Kimberly A Lindeen**

**469-86-9242**

**Before you begin:** This worksheet is for taxpayers who:

- Have qualified business income, REIT dividends, or PTP income.
- Are not a patron in a specified agricultural or horticultural cooperative.
- Have taxable income of \$157,500 or less (\$315,000 or less if married filing jointly).

	(a) Trade or business name	(b) Employer identification number	(c) Qualified business income or (loss)
i.	<b>K1S: National Real Estate Recruiting</b>	20-0008994	11,925
ii.			
iii.			
iv.			

2. Total qualified business income or (loss). Add the amounts in 1i through 1iv, column 1(c) . . . . . **2.** 11,925
- Note. If reporting qualified business income or (loss) from more than four trades or businesses, see the instructions for line 2 of this worksheet.*
3. Qualified business loss carryforward from the prior year . . . . . **3.** \_\_\_\_\_
4. Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . . **4.** 11,925
5. Qualified business income component. Multiply line 4 by 20% (0.20) . . . . . **5.** 2,385
6. Qualified REIT dividends and PTP income or (loss) . . . . . **6.** 0
7. Qualified REIT dividends and PTP loss carryforward from the prior year . . . . . **7.** ( \_\_\_\_\_ )
8. Total qualified REIT dividends and PTP income. Add lines 6 and 7. If zero or less, enter -0- . . . . . **8.** 0
9. REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . . **9.** \_\_\_\_\_
10. Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . . **10.** 2,385
- a. Enter amount from Form 1040, line 7 . . . . . **a.** 104,377
- b. Enter amount from Form 1040, line 8 . . . . . **b.** 24,000
11. Taxable income before qualified business income deduction. Subtract line b from line a. If filing with Form 1041, enter amount from Form 1041, line 22. . . . . **11.** 80,377
12. Net capital gain (see instructions) . . . . . **12.** 225
13. Subtract line 12 from line 11. If zero or less, enter -0- . . . . . **13.** 80,152
14. Income limitation. Multiply line 13 by 20% (0.20) . . . . . **14.** 16,030
15. Qualified business income deduction. Enter the smaller of line 10 or line 14 . . . . . **15.** 2,385
16. Total qualified business loss carryforward. Add lines 2 and 3. If more than zero, enter -0- . . . . . **16.** ( \_\_\_\_\_ )
17. Total qualified REIT dividends and PTP loss carryforward. Add lines 6 and 7. If more than zero, enter -0- . . . . . **17.** ( \_\_\_\_\_ )

# QBI Explanation Worksheet

Form 1040

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

Name of business activity	<u>K1S: National Real Estate Recruiting</u>
1. Gain or loss per form or schedule . . . . .	<u>24,747</u>
2. Pre-2018 loss suspended for basis limitation allowed in current year . . . . .	<u>                    </u>
3. Pre-2018 at-risk carryover allowed in current year . . . . .	<u>                    </u>
4. Pre-2018 passive loss carryover allowed in current year . . . . .	<u>                    </u>
5. Ordinary gain (loss) from Form 4797 . . . . .	<u>                    </u>
6. Unreimbursed partnership expenses, including Section 179 . . . . .	<u>(                    )</u>
7. Deductible part of self-employment tax. . . . .	<u>(                    )</u>
8. Self-employed SEP, SIMPLE, and qualified plans . . . . .	<u>(                    )</u>
9. Self-employed health insurance deduction . . . . .	<u>(            12,822 )</u>
10. Combine all amounts shown above. This is the qualified business income (QBI) for this activity. enter this amount on line 1 of the Simplified QBI worksheet, or on line 2 of the Complex QBI worksheet . . . . .	<u>11,925</u>

*Note: The Tax Cuts and Jobs Act and the related proposed regulations state that losses or deductions that were disallowed, suspended, limited, or carried over from taxable years ending before January 1, 2018 (including under sections 465, 469, 704(d), and 1366(d)), are not taken into account in a later taxable year for purposes of computing QBI.*

# Carryover Worksheet

## List of items that will carryover to the 2019 tax return

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

Jerry & Kimberly A Lindeen

469-86-9242

### Itemized Deductions

Carryover Amount

Contributions subject to 100% of AGI limitations . . . . .	
Contributions subject to 60% of AGI limitations . . . . .	
Contributions subject to 30% of AGI limitations (50% capital gains appreciated property) . . . . .	
Contributions subject to 30% of AGI limitations . . . . .	
Contributions subject to 20% of AGI limitations (30% capital gains appreciated property) . . . . .	
Taxable state and local refunds to Form 1040, line 10 . . . . .	
State/local taxes paid in 2019 to flow to the Schedule A . . . . .	750
State donations and contributions carryover . . . . .	
State overpayment applied to next year . . . . .	

### Expenses

Office in home operating expenses . . . . .	
Office in home excess casualty losses and depreciation . . . . .	
Disallowed investment interest expense . . . . . AMT	Reg. Tax
Section 179 expense . . . . .	
Operating expenses, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use . . . . .	
Excess depreciation, from Form WK_E, Sch E - Rental limitation on deductions when used for personal use . . . . .	

### Losses

Short-term capital loss . . . . . AMT	Reg. Tax
Long-term capital loss . . . . . AMT	Reg. Tax
Net operating loss . . . . . AMT	Reg. Tax
Excess business loss from Form 461 (becomes part of NOL next year) . . . . . AMT	Reg. Tax
Qualified REIT and PTP loss carryover . . . . .	
QBI loss carryover . . . . .	
Nonrecaptured net section 1231 losses from WK_1231C . . . . . AMT	Reg. Tax

### Credits

Mortgage interest credit . . . . .	
Credit for prior year minimum tax . . . . .	
Foreign Tax credit . . . . . AMT	Reg. Tax
District of Columbia first time home owner's credit . . . . .	
Res. energy efficient property credit . . . . .	

### Other

Preparer Fee . . . . .	
Overpayment applied to next year's estimates . . . . .	
Estimated Tax Payment 1 _____	Estimated Tax Payment 2
Estimated Tax Payment 3 _____	Estimated Tax Payment 4
Federal tax liability for 2210 calculation . . . . .	4,703
State tax liability for state 2210 calculation . . . . .	4,540
IRA basis . . . . . Taxpayer _____ Spouse _____	

### Passive Activity

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### At Risk Limitations

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# Arlyce Cleveland LTD

11943 Lever Street NE  
Minneapolis, MN 55449  
arlyce@accounting-offices.net  
Phone: (763)786-4626 | Fax: (763)786-0639

April 03, 2019

Jerry & Kimberly A Lindeen  
1148 Heritage Drive S  
Shakopee, MN 55379

Jerry & Kimberly A Lindeen:

<b>Return Type</b>	<b>Refund/Balance Due</b>	<b>Transaction Method</b>
Federal Income Tax	\$1,744 Balance Due	Mail a check
Minnesota Income Tax	\$756 Balance Due	Mail a check
Minnesota Property Rebate	\$790 Refund	Direct Deposit to **5235

The following return(s) will be e-filed and do not need to be mailed to the taxing authority:

Federal Income Tax  
Minnesota Income Tax  
Minnesota Property Rebate

Mail payment on or before due date to the following address:

**Federal Income Tax**  
Internal Revenue Service  
P.O. Box 802501  
Cincinnati, OH 45280-2501

**Minnesota Income Tax**  
Minnesota Revenue  
PO Box 64054  
St. Paul, MN 55164-0054

With your tax return preparation you will receive one copy of your tax return; either a paper copy or electronic copy. If you would like an additional copy there will be a \$15.00 charge.

New for 2019: Administration fees will be charged for copies of prior year returns, K-1s, W2s, 1099s, etc. The charge will be \$25.00 per year requested. We encourage you to store your tax return and documents in a secure, easy to access location. We do offer a free online secure client portal where you can store your tax returns and documents as well as upload information you would like to send to us. If you do not have a portal and would like one, please let us know we would be happy to get one set-up.

Sincerely,

Donna Franklin  
Arlyce Cleveland LTD



1040

**Individual  
Diagnostic Summary**

2018

Name(s) Jerry & Kimberly A Lindeen Social Security # 469-86-9242

**Demographics****Mailing Address:**

1148 Heritage Drive S  
Shakopee, MN 55379

**Taxpayer**

Daytime Phone:

Evening Phone:

Cell Phone:

TP email:

SP email:

**Spouse**

Resident State: MN

Date of Birth: Taxpayer 03-27-1971 Spouse 07-20-1971

Dependent Information: (\*If more than 5 dependents see last page of summary)

Name	SSN	Relationship	Date of Birth
Elizabeth Lindeen	474-43-1871	DAUGHTER	09-23-2003
Samuel Lindeen	469-51-7198	SON	08-22-2007

**Diagnostics**

Preparer: Donna Franklin

Invoice:

Date: 04-03-2019

Return Information Form Type: 1040

Item on Return	2018 Federal	2017 Federal (If available)
Filing Status	2	2
Exemptions	4	4
Total Income	117,199	157,070
AGI	104,377	135,490
Deductions	24,000	14,473
Taxable Income	77,992	104,817
Tax (before credits)	9,024	17,644
Tax (after credits)	4,703	16,610
Tax Rate Percentage	22	25
EIC		
Additional CTC		
Overpayment		
Refund		
Refund Applied to ES		
Balance Due	1,744	3,494

Form of Refund/Payment: The client will be sending a check to the IRS

State/City Information (\* If more than 4 states see last page of summary)

T/S/J	State/City	AGI	Taxable Income	Tax	Refund/ (Balance Due)
J	MN1	104,377	74,315	4,540	(756)
J	MNPR	93,172			790

**TAX RETURN COMPARISON  
2016 / 2017 / 2018**

**2018**

Name(s) as shown on return  
Jerry & Kimberly A Lindeen

Identifying number  
469-86-9242

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Difference 2017-2018</b>
Filing Status . . . . .	<b>Married Joint</b>	<b>Married Joint</b>	<b>Married Joint</b>	
Number of Exemptions . . . . .	4	4	N/A	( 4 )
Number of Dependents . . . . .	—	—	2	2
<b>Income</b>				
Wages, salaries, tips, etc. . . . .	61,229	61,025	73,454	12,429
Taxable interest and dividends . . . .	204	82	105	23
Taxable state and local refunds . . . .		630		( 630 )
Alimony . . . . .				
Business income (loss) . . . . .				
Gains (losses) . . . . .	177	372	213	( 159 )
Pensions and IRA distributions . . . .				
Rent and royalty income (loss) . . . .				
Part, S-corps, trusts income (loss) . . .	75,813	93,671	43,427	( 50,244 )
Farm income (loss) . . . . .				
Unemployment compensation . . . . .	1,075	1,290		( 1,290 )
Total SS benefits received . . . . .				
Taxable SS benefits . . . . .				
Other income (loss) . . . . .				
<b>Total Income</b> . . . . .	138,498	157,070	117,199	( 39,871 )
<b>Adjusted Gross Income</b>				
Half of self-employment tax . . . . .				
IRA deduction . . . . .	5,000	5,000		( 5,000 )
Other adjustments . . . . .	10,224	16,580	12,822	( 3,758 )
<b>Total Adjusted Gross Income</b> . . . .	123,274	135,490	104,377	( 31,113 )
<b>Deductions</b>				
Medical deductions . . . . .				
State and local taxes . . . . .	9,955	9,895		( 9,895 )
Interest . . . . .	3,999	3,638		( 3,638 )
Contributions . . . . .	1,824	940		( 940 )
Employee business expenses . . . . .				
Standard or other deductions . . . . .			24,000	24,000
<b>Total Itemized or Standard Ded</b> . . .	15,778	14,473	24,000	9,527
<b>Exemption Amount</b> . . . . .	16,200	16,200	N/A	( 16,200 )
<b>Qualified Business Income Deduction</b> .	—	—	2,385	2,385
<b>Tax and Credits</b>				
<b>Taxable Income</b> . . . . .	91,296	104,817	77,992	( 26,825 )
Tax . . . . .	14,352	17,644	9,024	( 8,620 )
Credits . . . . .	1,742	1,034	4,321	3,287
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax</b> . . . . .	12,610	16,610	4,703	( 11,907 )
<b>Payments</b>				
Withholdings . . . . .	6,615	13,116	3,003	( 10,113 )
Estimated tax payments . . . . .				
Earned income credit . . . . .				
Other payments and credits . . . . .				
<b>Overpayment</b> . . . . .				
Overpayment Applied . . . . .				
<b>Refund</b> . . . . .				
<b>Balance Due</b> . . . . .	5,995	3,494	1,744	( 1,750 )
Marginal tax rate . . . . .	25.00	25.00	22.00	( 3.00 )
Effective tax rate . . . . .	16.00	17.00	11.57	( 5.43 )

**Account Transaction Summary**

**2018**

Name(s) as shown on return

Your ID Number

Jerry & Kimberly A Lindeen

XXX-XX-9242

Account #1

**Financial Institution Name**

**Routing Transit Number** 091000022

**Account Number** 104771035235

**Account Type** checking

**MN Deposit** 790

**Net Deposit** 790

PLEASE VERIFY BANK INFORMATION

- 1. Bank Name
- 2. Bank Routing Transit Number
- 3. Bank Account Number
- 4. Bank Account Type

**This information is used to deposit your refund or to pay any amount due. If you have provided incorrect information, or you have closed the account, you are responsible.**

I have reviewed the above information and certify that this information is correct and authorize Arlyce Cleveland LTD to use this account.

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse's Signature (If Married Filing Jointly)

\_\_\_\_\_  
Date



**2018 Form M1, Individual Income Tax**

Leave unused boxes blank. Do not use staples on anything you submit.

<b>Your First Name and Initial</b> JERRY	<b>Last Name</b> LINDEEN	<b>Your Social Security Number</b> 469869242	<b>Your Date of Birth</b> 03271971
<b>If a Joint Return, Spouse's First Name and Initial</b> KIMBERLY A	<b>Spouse's Last Name</b> LINDEEN	<b>Spouse's Social Security Number</b> 367642767	<b>Spouse's Date of Birth</b> 07201971
<b>Current Home Address</b> 1148 HERITAGE DRIVE S		<b>Check if:</b> <input type="checkbox"/> <b>New Address</b>	<b>Foreign Address</b> <input type="checkbox"/>
<b>City</b> SHAKOPEE	<b>State</b> MN	<b>ZIP Code</b> 55379	

**2018 Federal Filing Status** (place an X in one box):

(1) Single       (2) Married filing jointly       (3) Married filing separately: \_\_\_\_\_  
 Enter spouse name and Social Security number

(4) Head of household       (5) Qualifying widow(er) \_\_\_\_\_

**State Elections Campaign Fund**  
 If you want \$5 to go to help candidates for state offices pay campaign expenses, enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

<b>Political party and code number:</b>		<b>Your code</b> _____
Republican . . . . . 11	Grassroots-Legalize Cannabis . . . 14	Legal Marijuana Now . . . . . 17
Democratic/Farmer-Labor . . . 12	Green . . . . . 15	General Campaign Fund . . . . . 99
Independence . . . . . 13	Libertarian . . . . . 16	

**Spouse code** \_\_\_\_\_

<b>From Your Federal Return</b> (see instructions)	<b>A</b> Wages, salaries, tips, etc. 73454	<b>B</b> IRA, pensions, and annuities	<b>C</b> Unemployment	<b>D</b> Federal taxable income 77992
---	---	---------------------------------------	-----------------------	--

▲ Place an X in box if a negative number

<b>1</b> Federal adjusted gross income (from line 7 of federal Form 1040) (if a negative number, place an X in the box) . . . . .	<b>1</b> <input type="checkbox"/>	104377
<b>2</b> Other additions to income, including non-Minnesota bond interest, and an adjustment from Schedule M1NC (see instructions; enclose Schedule M1M) . . . . .	<b>2</b> <input type="checkbox"/>	
<b>3</b> Add lines 1 and 2 (if a negative number, place an X in the box) . . . . .	<b>3</b> <input type="checkbox"/>	104377
<b>4</b> Itemized deductions (from Schedule M1SA) or your standard deduction (see instructions) . . . . .	<b>4</b> <input type="checkbox"/>	13000
<b>5</b> Exemptions (determine from instructions) . . . . .	<b>5</b> <input type="checkbox"/>	16600
<b>6</b> State income tax refund from line 10 of federal Schedule 1 . . . . .	<b>6</b> <input type="checkbox"/>	
<b>7</b> Other subtractions, such as net interest or mutual fund dividends from U.S. bonds, Title 10 military retirement pay, or K-12 education expenses (see instructions; enclose Schedule M1M) . . . . .	<b>7</b> <input type="checkbox"/>	462
<b>8</b> Total subtractions. Add lines 4 through 7 . . . . .	<b>8</b> <input type="checkbox"/>	30062
<b>9</b> Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank . . . . .	<b>9</b> <input type="checkbox"/>	74315
<b>10</b> Tax from the table in the M1 instructions . . . . .	<b>10</b> <input type="checkbox"/>	4598
<b>11</b> Alternative minimum tax (enclose Schedule M1MT) . . . . .	<b>11</b> <input type="checkbox"/>	
<b>12</b> Add lines 10 and 11 . . . . .	<b>12</b> <input type="checkbox"/>	4598
<b>13</b> Full-year residents: Enter the amount from line 12 on line 13. Skip lines 13a and 13b. Part-year residents and nonresidents: From Schedule M1NR, enter the amount from line 28 on line 13, from line 24 on line 13a, and from line 25 on line 13b (enclose Schedule M1NR) . . . . .	<b>13</b> <input type="checkbox"/>	4598
<b>a</b> _____ <b>b</b> <input type="checkbox"/> (Place an X in box if a negative number)		
<b>14</b> Other taxes such as the tax on lump sum distributions and recapture amounts from (check appropriate box): <input type="checkbox"/> Schedule M1HOME <input type="checkbox"/> Schedule M1529 <input type="checkbox"/> Schedule M1LS . . . . .	<b>14</b> <input type="checkbox"/>	



15	Tax before credits. Add lines 13 and 14 . . . . .	15	<u>4598</u>
16	Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income (enclose Schedule M1MA) . . . . .	16	<input checked="" type="checkbox"/> <u>58</u>
17	Credit for long-term care insurance premiums paid (enclose Schedule M1LTI) . . . . .	17	<input checked="" type="checkbox"/> _____
18	Credit for taxes paid to another state (enclose Schedule(s) M1CR and M1RGR) . . . . .	18	<input checked="" type="checkbox"/> _____
19	Other nonrefundable credits (enclose Schedule M1G) . . . . .	19	<input checked="" type="checkbox"/> _____
20	Total nonrefundable credits. Add lines 16 through 19. . . . .	20	<u>58</u>
21	Subtract line 20 from line 15 (if result is zero or less, leave blank) . . . . .	21	<u>4540</u>
22	Nongame Wildlife Fund contribution (see instructions) This will reduce your refund or increase the amount you owe . . . . .	22	<input checked="" type="checkbox"/> _____
23	Add lines 21 and 22 . . . . .	23	<u>4540</u>
24	<b>Minnesota income tax withheld.</b> Complete and enclose Schedule M1W to report Minnesota withholding from Forms W-2, 1099, and W-2G (do not send) . . . . .	24	<input checked="" type="checkbox"/> <u>3790</u>
25	Minnesota estimated tax and extension payments made for 2018 . . . . .	25	<input checked="" type="checkbox"/> _____
26	Refundable credits (enclose Schedule M1REF): Child and Dependent Care Credit, Working Family Credit, K-12 Education Credit, Credit for Parents of Stillborn Children, Credit for Tax Paid to Wisconsin, Credit for historic structure rehabilitation, and Enterprise Zone Credit . . . . .	26	<input checked="" type="checkbox"/> _____
27	Total payments. Add lines 24 through 26 . . . . .	27	<u>3790</u>
28	<b>REFUND.</b> If line 27 is more than line 23, subtract line 23 from line 27 (see instructions). For direct deposit, complete line 29 . . . . .	28	<input checked="" type="checkbox"/> _____
29	Direct deposit of your refund (you must use an account not associated with a foreign bank): <b>Account Type</b> <b>Routing Number</b> <b>Account Number</b> <input type="checkbox"/> Checking <input type="checkbox"/> Savings    _____		
30	<b>AMOUNT YOU OWE.</b> If line 23 is more than line 27, subtract line 27 from line 23 (see instructions). . . . .	30	<input checked="" type="checkbox"/> <u>756</u>
31	Penalty amount from Schedule M15 (see instructions). Also subtract this amount from line 28 or add it to line 30 (enclose Schedule M15) . . . . .	31	<input checked="" type="checkbox"/> <u>6</u>
<b>IF YOU PAY ESTIMATED TAX</b> and want part of your refund credited to estimated tax, complete lines 32 and 33.			
32	Amount from line 28 you want sent to you . . . . .	32	<input checked="" type="checkbox"/> _____
33	Amount from line 28 you want applied to your 2019 estimated tax . . . . .	33	<input checked="" type="checkbox"/> _____

I declare that this return is correct and complete to the best of my knowledge and belief.		Paid preparer: You must sign below.	
_____ Your Signature	_____ Date	_____ Paid Preparer's Signature	_____ Date
			04-03-2019
_____ Spouse's Signature (if filing jointly)	_____ Taxpayer's Daytime Phone	_____ Preparer's Daytime Phone	_____ PTIN or VITA/TCE# (required)
		7637864626	P01243894
_____ Your Email address	_____ Preparer's email address		
	DONNA@ACCOUNTING-OFFICES.NET		

**Include a copy of your 2018 federal return and schedules.**

Mail to: Minnesota Individual Income Tax  
St. Paul, MN 55145-0010

To check on the status of your refund, visit [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer or the third-party designee indicated on my federal return.

I do not want my paid preparer to file my return electronically.



# 2018 Schedule M1M, Income Additions and Subtractions

Complete this schedule to determine line 2 and line 7 of Form M1.

Your First Name and Initial	Last Name	Your Social Security Number
JERRY	LINDEEN	469869242

## Additions to Income

- 1 Interest from municipal bonds of another state or its governmental units included on line 2a of federal Form 1040 . . . . . **1** ■ \_\_\_\_\_
- 2 Federally tax-exempt dividends from mutual funds investing in bonds of another state or its governmental units included on line 2a of federal Form 1040 . . . . . **2** ■ \_\_\_\_\_
- 3 Federal bonus depreciation addition (*determine from worksheet in the instructions*) . . . . . **3** ■ \_\_\_\_\_
- 4 Federal section 179 expensing addition (*determine from worksheet in the instructions*) . . . . . **4** ■ \_\_\_\_\_
- 5 State income taxes passed through to you as a partner of a partnership, a shareholder of an S corporation, or a beneficiary of a trust (*see instructions*) . . . . . **5** ■ \_\_\_\_\_
- 6 Expenses deducted on your federal return attributable to income not taxed by Minnesota (*other than interest or mutual fund dividends from U.S. bonds*) . . . . . **6** ■ \_\_\_\_\_
- 7 Fines, fees, and penalties federally deducted as a trade or business expense (*see instructions*) . . . . . **7** ■ \_\_\_\_\_
- 8 Suspended loss from 2001 through 2005 or 2008 through 2017 on your federal return that was generated by bonus depreciation (*determine from worksheet in the instructions*) . . . . . **8** ■ \_\_\_\_\_
- 9 Capital gain portion of a lump-sum distribution (*from line 6 of federal Form 4972; enclose Form 4972*) . . . . . **9** ■ \_\_\_\_\_
- 10 Net operating loss carryover adjustment (*see instructions*) . . . . . **10** ■ \_\_\_\_\_
- 11 Addition from line 5 of Schedule M1HOME (*enclose Schedule M1HOME*) . . . . . **11** ■ \_\_\_\_\_
- 12 Accelerated recognition of nonresident installment sales (*enclose Schedule M1AR*) . . . . . **12** ■ \_\_\_\_\_
- 13 Addition from Schedule M1NC, line 36 . . . . . **13** ■ \_\_\_\_\_
- 14 Domestic production activities deduction . . . . . **14** ■ \_\_\_\_\_
- 15 Add lines 1 through 14. Enter the total here and on line 2 of Form M1 . . . . . **15** \_\_\_\_\_

## Subtractions From Income

- 16 Net interest or mutual fund dividends from U.S. bonds (*see instructions*) . . . . . **16** ■ \_\_\_\_\_
- 17 Education expenses you paid for your qualifying children in grades K-12 (*see instructions*)  
Enter the name and grade of each child on the line below: . . . . . **17** ■ \_\_\_\_\_ 62  
Statement #503
- 18 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions . . . . . **18** ■ \_\_\_\_\_ 400
- 19 Subtraction for federal bonus depreciation added back to Minnesota taxable income in 2013 through 2017 (*determine from worksheet in the instructions*) . . . . . **19** ■ \_\_\_\_\_
- 20 Subtraction for federal section 179 expensing added back to Minnesota taxable income in 2013 through 2017 (*see instructions*) . . . . . **20** ■ \_\_\_\_\_
- 21 Subtraction for persons age 65 or older, or permanently and totally disabled (*enclose Schedule M1R*) . . . . . **21** ■ \_\_\_\_\_



- 22 Benefits paid by the Railroad Retirement Board (*see instructions*) . . . . . 22 ■ \_\_\_\_\_
- 23 If you are a resident of Michigan or North Dakota filing Form M1 only to receive a refund of all Minnesota tax withheld, enter the amount from line 1 of Form M1.  
If the amount is less than zero, enter zero . . . . . 23 ■ \_\_\_\_\_
- Place an X in one box to indicate the reciprocity state of which you were a resident during 2018 . . . . .  Michigan  North Dakota
- 24 American Indians: Total amount earned on an Indian reservation while living on the reservation, to the extent the income is federally taxable . . . . . 24 ■ \_\_\_\_\_
- 25 Federal active duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. Do not include military pensions. See line 30 if you received a military pension or other military retirement pay . . . . . 25 ■ \_\_\_\_\_
- 26 If you are a member of the Minnesota National Guard or other reserve component in Minnesota, see instructions . . . . . 26 ■ \_\_\_\_\_
- 27 If you are a resident of another state, enter your federal active service military pay, to the extent the income is federally taxable. Do not include military pensions. See line 30 if you received a military pension or other military retirement pay . . . . . 27 ■ \_\_\_\_\_
- 28 If you, your spouse (*if filing a joint return*), or your dependent donated all or part of a human organ, enter your unreimbursed expenses for travel and lodging and for any lost wages net of sick pay (*see instructions*) . . . . . 28 ■ \_\_\_\_\_
- 29 Income taxes paid to a subnational level of a foreign country other than Canada (*determine from worksheet in the instructions*) . . . . . 29 ■ \_\_\_\_\_
- 30 If you received a Military pension or other retirement military pay computed under U.S. Code Title 10 (*see instructions*) . . . . . 30 ■ \_\_\_\_\_
- 31 Portion of the gain from the sale of your farm property if you were insolvent at the time of the sale (*determine from worksheet in the instructions*) . . . . . 31 ■ \_\_\_\_\_
- 32 Post-service education awards received for service in an AmeriCorps National Service program . . . . . 32 ■ \_\_\_\_\_
- 33 Net operating loss (NOL) carryover adjustment (*see instructions*) . . . . . 33 ■ \_\_\_\_\_
- 34 Subtraction for prior addback of reacquisition of business indebtedness income included in federal taxable income (*see instructions*) . . . . . 34 ■ \_\_\_\_\_
- 35 Subtraction for railroad maintenance expenses . . . . . 35 ■ \_\_\_\_\_
- 36 Subtraction for contributions to a qualified education savings plan (*enclose Schedule M1529*) . . . . . 36 ■ \_\_\_\_\_
- 37 Social Security benefit subtraction (*determine from worksheet in instructions*) . . . . . 37 ■ \_\_\_\_\_
- 38 Subtraction for interest earned from a designated first-time homebuyer savings account (*enclose Schedule M1HOME*) . . . . . 38 ■ \_\_\_\_\_
- 39 Subtraction for discharge of indebtedness of educational loans (*see instructions*) . . . . . 39 ■ \_\_\_\_\_
- 40 Subtraction from Schedule M1NC, line 36 . . . . . 40 ■ \_\_\_\_\_
- 41 This line intentionally left blank . . . . . 41 ■ \_\_\_\_\_
- 42 Add lines 16-41. Enter the total here and on line 7 of Form M1 . . . . . 42 \_\_\_\_\_ 462

**You must include this schedule with your Form M1.**



**2018 Schedule M1W, Minnesota Income Tax Withheld**

Complete this schedule to report Minnesota income tax withheld. Include this schedule when you file your return.

<b>Your First Name and Initial</b>	<b>Last Name</b>	<b>Your Social Security Number</b>
JERRY	LINDEEN	469869242
<b>If a Joint Return, Spouse's First Name and Initial</b>	<b>Spouse's Last Name</b>	<b>Spouse's Social Security Number</b>
KIMBERLY A	LINDEEN	367642767

If you received a federal Form W-2, 1099, W-2G, or Minnesota Schedule KPI, KS, or KF that shows Minnesota income tax was withheld, complete this schedule to determine line 24 of Form M1. List only the forms that report Minnesota income tax withheld. Round dollar amounts to the nearest whole dollar. You must include this schedule when you file your return. **DO NOT** send in your Forms W-2, 1099, or W-2G; keep them with your tax records. All instructions are included on this schedule.

**1 Minnesota wages and Minnesota tax withheld on Forms W-2, other than from Forms W-2G. If you have more than five Forms W-2, complete line 5 on the back.**

<b>A</b> If the Form W-2 is for: • you, enter 1 • spouse, enter 2	<b>B - Box 13</b> If Retirement Plan box is checked, mark an X below.	<b>C - Box 15</b> Employer's seven-digit Minnesota Tax ID Number	<b>D - Box 16</b> State wages, tips, etc. (round to nearest whole dollar)	<b>E - Box 17</b> Minnesota tax withheld (round to nearest whole dollar)
<u>1</u>	<input type="checkbox"/>	MN <u>6486993</u>	<u>47322</u>	<u>3057</u>
<u>2</u>	<input type="checkbox"/>	MN <u>5565541</u>	<u>26132</u>	<u>733</u>
<u>    </u>	<input type="checkbox"/>	MN <u>          </u>	<u>          </u>	<u>          </u>
<u>    </u>	<input type="checkbox"/>	MN <u>          </u>	<u>          </u>	<u>          </u>
<u>    </u>	<input type="checkbox"/>	MN <u>          </u>	<u>          </u>	<u>          </u>
Subtotal for additional Forms W-2 (from line 5 on the back) . . . . .				<u>          </u>
<b>Total Minnesota tax withheld on all Forms W-2 (add amounts in line 1, column E) . . . . . 1 ■</b>				<u>3790</u>

**2 Minnesota tax withheld on Forms 1099 and W-2G . If you have more than four forms, complete line 6 on the back.**

<b>A</b> If the Form 1099 or W-2G is for: • you, enter 1 • spouse, enter 2	<b>B</b> Payer's seven-digit Minnesota Tax ID Number (if unknown, contact the payer)	<b>C</b> Income amount (see the table on the back for amounts to include)	<b>D</b> Minnesota tax withheld (round to nearest whole dollar)
<u>    </u>	MN <u>          </u>	<u>          </u>	<u>          </u>
<u>    </u>	MN <u>          </u>	<u>          </u>	<u>          </u>
<u>    </u>	MN <u>          </u>	<u>          </u>	<u>          </u>
<u>    </u>	MN <u>          </u>	<u>          </u>	<u>          </u>
Subtotal for additional Forms 1099 and W-2G (from line 6 on the back) . . . . .			<u>          </u>
<b>Total Minnesota tax withheld on all Forms 1099 and W-2G (add amounts in line 2, column D) . . . . . 2 ■</b>			<u>          </u>

**3 Total Minnesota tax withheld by partnerships, S corporations, and fiduciaries (from line 7 on the back) . . . . . 3 ■**

**4 Total. Add the Minnesota tax withheld on lines 1, 2, and 3. Enter the total here and on line 24 of Form M1 . . . . . 4 ■**

3790

**Include this schedule with your Form M1. If required, include Schedules KPI, KS, and KF.**





**2018 Schedule M1MA, Marriage Credit**

<b>Your First Name and Initial</b> JERRY	<b>Last Name</b> LINDEEN	<b>Social Security Number</b> 469869242
<b>Spouse's First Name and Initial</b> KIMBERLY A	<b>Last Name</b> LINDEEN	<b>Social Security Number</b> 367642767

	A Taxpayer	B Spouse
1 Wages, salaries, tips, etc. (from line 1 of federal Form 1040) . . . . .	47322	26132
2 Self-employment income (from line 3 of federal Schedule SE less the self-employment tax deduction from line 6 of Schedule SE) . . . . .		
3 Taxable pension income (see instructions) . . . . .		
4 Taxable Social Security income (from line 5b of federal Form 1040) . . . . .		
5 If you filed Schedule M1NC, see instructions. If you did not file Schedule M1NC, enter 0 . . . . .		
6 Add lines 1 through 5 for each column . . . . .	47322	26132
7 Amount from line 6, Column A or B, whichever is less (If less than \$23,000, <b>STOP HERE</b> . You do not qualify) . . . . .		26132
8 Joint taxable income from line 9 of Form M1. (If less than \$38,000, <b>STOP HERE</b> . You do not qualify) . . . . .		74315
9 <b>If line 7 is less than \$101,000</b> , determine the amount of your credit using lines 7 and 8 and the table in the instructions. <b>Full-year residents:</b> Enter the result here and on line 16 of Form M1. <b>Part-year residents and nonresidents:</b> Continue with line 21 . . . . .		58

**If line 7 is \$101,000 or more, complete lines 10 through 20.**

10 Enter the amount from line 7 . . . . .	10	
11 Value of one personal exemption plus one-half of the married-joint standard deduction . . . . .	11	10,650
12 Subtract line 11 from line 10 . . . . .	12	
13 Using the tax table for <b>single persons</b> in the M1 instructions, compute the tax for the amount on line 12 . . . . .	13	
14 Amount from line 8 . . . . .	14	
15 Amount from line 12 . . . . .	15	
16 Subtract line 15 from line 14 (if zero or less, you do not qualify) . . . . .	16	
17 Using the tax table for <b>single persons</b> in the M1 instructions, compute the tax for the amount on line 16 . . . . .	17	
18 Tax from line 10 of Form M1 . . . . .	18	
19 Add lines 13 and 17 . . . . .	19	
20 Subtract line 19 from line 18. If the result is more than \$1,462, enter \$1,462. If result is zero or less, you do not qualify. <b>Full-year residents:</b> Enter the result here and on line 16 of Form M1. <b>Part-year residents and nonresidents:</b> Continue with line 21 . . . . .	20	

**Part-Year Residents and Nonresidents**

21 <b>Part-year residents and nonresidents:</b> Enter the percentage from line 26 of Schedule M1NR . . . . .	21	
22 Multiply line 9 or line 20, whichever is applicable, by line 21. Enter the result here and on line 16 of Form M1 . . . . .	22	

**Include this schedule when you file Form M1. Keep a copy for your records.**



**2018 Schedule M15, Underpayment of Estimated Income Tax**

For Individuals (Form M1)

Your First Name and Initial JERRY	Last Name LINDEEN	Social Security Number 469-86-9242
--------------------------------------	----------------------	---------------------------------------

**Required Annual Payment**

1 Minnesota income tax for <b>2018</b> (from line 21 of Form M1) . . . . .	1	4540
2 Minnesota withholding and credits for <b>2018</b> (add lines 24 and 26 of Form M1) . . . . .	2	3790
3 Subtract line 2 from line 1. If less than \$500, stop here; you do not owe an underpayment penalty . . . . .	3	750
4 Multiply line 1 by 90% (.90). <b>Farmers and commercial fishermen:</b> Multiply line 1 by 66.7%(.667). . . . .	4	4086
5 Minnesota income tax for <b>2017</b> (from line 20 of Form M1). See instructions if your <b>2017</b> federal adjusted gross income was more than \$150,000 or if you did not file a 2017 return . . . . .	5	6812
6 Required annual payment. Amount from line 4 or line 5, whichever is less . . . . .	6	4086

• If line 6 is less than or equal to line 2, stop here; you do not owe an underpayment penalty.  
• If line 6 is more than line 2, continue with line 7 or line 13, depending on which method you use.

**Optional Short Method** (see instructions to determine which method to use)

7 Quarterly estimated tax payments you made for 2018 . . . . .	7										
8 Add line 2 and line 7 . . . . .	8	3790									
9 Total underpayment for the year. Subtract line 8 from line 6 (if result is zero or less, stop here; you do not owe an underpayment penalty) . . . . .	9	296									
10 Multiply line 9 by 2% (.02) . . . . .	10	6									
11 • If the amount on line 9 will be paid on or after April 15, 2019, enter 0. • If the amount was paid before April 15, 2019, use the following computation and enter the result on line 11:											
<table border="0" style="width:100%"> <tr> <td style="width:30%">Amount on line 9</td> <td style="width:30%">Number of days paid before 4/15/19</td> <td style="width:40%;"></td> </tr> <tr> <td style="text-align:center">296</td> <td></td> <td></td> </tr> <tr> <td colspan="3">_____ x _____ x .00011 . . . . .</td> </tr> </table>	Amount on line 9	Number of days paid before 4/15/19		296			_____ x _____ x .00011 . . . . .			11	
Amount on line 9	Number of days paid before 4/15/19										
296											
_____ x _____ x .00011 . . . . .											
12 <b>Penalty.</b> Subtract line 11 from line 10. Enter result here and on line 31 of Form M1 . . . . .	12	6									

	A	B	C	D
	April 17, 2018	June 15, 2018	Sept. 17, 2018	Jan. 15, 2019
	20180417	20180615	20180917	20190115
13 Enter 25% (.25) of line 6 in each column OR use the annualized income installment worksheet on the back of this form. If you use the worksheet or are a farmer or fisherman, see instructions . . . . .	13			
14 <b>Credits.</b> See instructions . . . . .	14			
15 <b>Overpayment.</b> If line 14 is more than line 13, subtract line 13 from line 14. Enter the result here and add it to line 14 in the next column. Overpayments in any quarter following an underpayment must first be applied to making up previous underpayments . . . . .	15			
16 <b>Underpayment.</b> If line 14 is less than line 13, subtract line 14 from line 13. Enter the result here and go to line 17 below . . . . .	16			
17 Enter the date of payment or April 15, 2019, whichever is earlier (see instructions) . . . . .	17			
18 Number of days between the payment due date and the date on line 17. . . . .	18			
19 Divide line 18 by 365. The result is a decimal . . . . .	19			
20 Multiply line 19 by 4% (.04). Enter as a decimal . . . . .	20			
21 Multiply line 20 by line 16 . . . . .	21			
22 <b>Penalty.</b> Add columns A-D on line 21. Enter result here and on line 31 of Form M1 . . . . .	22			

You must include this schedule with your Form M1.





**2018 Form M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund**

Leave unused boxes blank. DO NOT USE STAPLES.

Your First Name and Initial JERRY	Last Name LINDEEN	Your Social Security Number 469869242	Your Date of Birth 03271971
If a Joint Return, Spouse's First Name and Initial KIMBERLY A	Spouse's Last Name LINDEEN	Spouse's Social Security Number 367642767	Spouse's Date of Birth 07201971
Current Home Address 1148 HERITAGE DRIVE S	Check if:	New Address <input type="checkbox"/>	Foreign Address <input type="checkbox"/>
City SHAKOPEE	State MN	Zip Code 55379	

Place an X in boxes that apply:  Renter  Homeowner  Nursing Home or Adult Foster Care Resident  Mobile Home Owner

**State Elections Campaign Fund**

If you want \$5 to go to help candidates for state offices pay campaign expenses, enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

**Political party and code number:**

Republican . . . . . 11 Grassroots-Legalize Cannabis 14 Legal Marijuana Now . . . . . 17  
 Democratic/Farmer-Labor 12 Green . . . . . 15 General Campaign . . . . .  
 Independence . . . . . 13 Libertarian . . . . . 16 Fund . . . . . 99

Your code \_\_\_\_\_

Spouse code \_\_\_\_\_

<b>1</b>	<b>Federal adjusted gross income</b> (from Line 1 of Form M1, see instructions if you did not file Form M1) . . . . .	<b>1</b> <input type="checkbox"/>	104377
<b>2</b>	<b>Nontaxable Social Security</b> and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions) . . . . .	<b>2</b> <input type="checkbox"/>	
<b>3</b>	Deduction for contributions to a qualified retirement plan (add lines 28 and 32 of federal Schedule 1). Also see line 33 of this Form M1PR . . . . .	<b>3</b> <input type="checkbox"/>	
<b>4</b>	Total payments from programs including MFIP (MN Family Investment Program), MSA (MN Supplemental Aid), SSI (Supplemental Security Income), GA (General Assistance), and Housing Support (formerly GRH) . . . . .	<b>4</b> <input type="checkbox"/>	
<b>5</b>	<b>Additional nontaxable income</b> such as contributions to a deferred compensation plan, scholarships, grants, and amount from line 13 of Schedule M1M (see instructions for more examples) . . . . .	<b>5</b> <input type="checkbox"/>	
	List types and amounts: _____		
<b>6</b>	Add lines 1 through 5. If your income is less than the rent you paid, enclose an explanation . . . . .	<b>6</b>	104377
<b>7</b>	Subtractions from line 35 on page 2 . . . . .	<b>7</b> <input type="checkbox"/>	11205
<b>8</b>	<b>Total household income.</b> Subtract line 7 from line 6 (if result is zero or less, leave blank) . . . . .	<b>8</b>	93172
<b>9</b>	<b>Renters:</b> Line 3 of your 2018 Certificate(s) of Rent Paid (CRP). Continue with line 10; this amount is not your refund (you must enclose your CRPs) . . . . .	<b>9</b> <input type="checkbox"/>	
<b>10</b>	<b>Renters:</b> Using the amounts on line 8 and line 9, find the amount to enter here from the renters refund table in the instructions. Continue with lines 15-17. . . . .	<b>10</b>	
	<b>ALL HOMEOWNERS: REQUIRED - Property ID number</b> (use numbers only): <u>271700020</u>		
	<b>County</b> in which the property is located <u>SCOTT</u>		
<b>11</b>	Property tax from line 1 of Statement of Property Taxes Payable in <b>2019</b> . . . . . (Mobile homeowners: See Worksheet 1 in the instructions)	<b>11</b> <input type="checkbox"/>	3469
<b>12</b>	<b>If claiming the special refund</b> , enter amount from line 30, Schedule 1 (see instructions) . . . . .	<b>12</b> <input type="checkbox"/>	
<b>13</b>	Subtract line 12 from line 11 (if result is zero or less, leave blank) . . . . .	<b>13</b>	3469
<b>14</b>	<b>Homestead Credit Refund:</b> Using the amounts on line 8 and line 13, find the amount to enter here from the homeowners refund table in the instructions . . . . .	<b>14</b>	790
<b>15</b>	Add lines 10, 12, and 14 . . . . .	<b>15</b> <input type="checkbox"/>	790
<b>16</b>	Nongame Wildlife Fund contribution. Your refund will be reduced by this amount. . . . .	<b>16</b> <input type="checkbox"/>	
<b>17</b>	<b>YOUR REFUND.</b> Subtract line 16 from line 15 . . . . .	<b>17</b> <input type="checkbox"/>	790



**Schedule 1 - Special refund. To qualify, you must have owned and lived in this homestead both on January 2, 2018, and on January 2, 2019.** If you qualify, see the instructions.

- 18 Line 1 of Statement of Property Taxes Payable in **2019**. If the Statement does not list an amount for new improvements or expired exclusions, skip lines 19 and 20 and enter this amount on line 21 . . . . . **18** ■ \_\_\_\_\_
- 19 If the Statement lists an amount for new improvements or expired exclusions, complete and enclose Worksheet 3 from the instructions and enter the percentage from step 3 here . . . . . **19** ■ \_\_\_\_\_ %
- 20 Multiply line 18 by the percentage on line 19 . . . . . **20** \_\_\_\_\_
- 21 If you did not have new improvements or expired exclusions, enter the amount from line 18. If you had new improvements or expired exclusions, subtract line 20 from line 18 . . . . . **21** \_\_\_\_\_
- 22 From your Statement of Property Taxes Payable in **2019**, enter the amount from line 2 (*2018 column*). If there is no amount on line 2, see instructions . . . . . **22** ■ \_\_\_\_\_
- 23 Special refund (not your regular refund) from line 12 of your **2017** Form M1PR . . . . . **23** ■ \_\_\_\_\_
- 24 Subtract line 23 from line 22 (*if result is a negative number or more than line 21, STOP HERE; you are not eligible for the special refund*) . . . . . **24** \_\_\_\_\_
- 25 Subtract line 24 from **line 21** (*if result is less than \$100, STOP HERE; you are not eligible for the special refund*). . . . . **25** \_\_\_\_\_
- 26 Amount from **line 24** \_\_\_\_\_ X 12% (.12). . . . . **26** \_\_\_\_\_
- 27 Amount from line 26 or \$100, whichever is greater . . . . . **27** \_\_\_\_\_
- 28 Subtract line 27 from line 25 (*if result is zero or less, STOP HERE; you are not eligible for the special refund*) . . . . . **28** \_\_\_\_\_
- 29 Multiply line 28 by 60% (.60) . . . . . **29** \_\_\_\_\_
- 30 **Special refund.** Amount from line 29 or \$1,000, **whichever is less.** Enter the amount here and on line 12 of this Form M1PR . . . . . **30** \_\_\_\_\_

**Schedule 2 - Subtractions**

- 31 Subtraction for 65 or older (*born before January 2, 1954*) or disabled: If you (or your spouse if filing a joint return) are age 65 or older or are disabled enter \$4,150: . . . . . **31** ■ \_\_\_\_\_  
 Check the box if you or your spouse are:  65 or Older  Disabled
- 32 Dependent Subtraction: Enter your subtraction for dependents. (determine from instructions) . . . . . **32** ■ \_\_\_\_\_ 11205  
 Number of dependents from worksheet in the instructions: 2  
 Names and Social Security numbers of dependents: Statement #502
- 33 Retirement Account Subtraction: If you (or your spouse) contributed to a 401(k), IRA, 457(b), or other retirement plan, or had an amount on line 3, see instructions . . . . . **33** ■ \_\_\_\_\_
- 34 Amount from line 40 of Schedule M1M, and co-occupant income worksheet (enclose with your Form M1PR) . . . . . **34** ■ \_\_\_\_\_
- 35 Add lines 31 through 34, enter the result here and on line 7 of this Form M1PR . . . . . **35** \_\_\_\_\_ 11205
- 36 Direct deposit of your refund (*you must use an account not associated with a foreign bank*):  

<b>Account Type</b>	<b>Routing Number</b>	<b>Account Number</b>
<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings	091000022	104771035235

I declare that this return is correct and complete to the best of my knowledge and belief. Paid preparer: You must sign below.  
 Your signature Date Paid preparer's signature Date

Spouse's signature (if filing jointly) Taxpayer's daytime phone Preparer's daytime phone PTIN or VITA/TCE # (required)  
7637864626 P01243894

**Renters - Include your 2018 CRP(s)**

Mail to: Minnesota Property Tax Refund, St. Paul, MN 55145-0020

I authorize the Minnesota Department of Revenue to discuss this return with my paid preparer.



Your Last Name

LINDEEN

Your social security number

469-86-9242

A If you filed a federal income tax return, enter the number of dependents you claimed on line 6c of federal Form 1040 or 1040A. **Do not include yourself or your spouse.** If you filed Form 1040EZ, enter 0 for this step . . . A 2

B If you did not file a federal return, enter the number of persons described as your dependent (see page 2)\* who are U.S. citizens or residents of Canada or Mexico. **Do not include yourself or your spouse** . . . . B \_\_\_\_\_

C Add steps A and B. Enter the total here **and** in the boxes provided on line 32 of Form M1PR. Be sure to enter the name and Social Security number of each dependent in the space provided on line 32 . . . . . C 2

Continue with the tables below to determine line 32.

Table A	
Dependent Subtraction:	
Do not include yourself or your spouse as a dependent	
If the number of dependents from step C above is:	enter on line 32, Form M1PR:
0	\$ 0
1	5,810
2	11,205
3	16,185
4	20,750
5 or more	24,900

\* If more than one person may claim the dependent, follow the federal tie-breaker rule to decide whom may claim the dependent subtraction. See the federal Form 1040 instructions for details.







Minnesota

M1 - Worksheet Line 5

2018

(Keep for your records)

Name(s) as shown on return

Your social security number

JERRY

LINDEEN

469869242

Worksheet for Line 5

If you are a dependent, enter 0 on line 5 of Form M1, and do not complete this worksheet

1	Enter 1 if no one can claim you as a dependent . . . . .	1	<u>1</u>
2	Enter 1 if you are married filing a joint return and no one can claim your spouse as a dependent . . . . .	2	<u>1</u>
3	Enter the number of dependents you claimed on your federal income tax return. If you did not file a federal income tax return, review the instructions for federal Form 1040 to determine the number of people you are eligible to claim as a dependent. You may not claim anyone as a dependent if they were claimed as a dependent by another individual on their federal or MN income tax return . . . . .	3	<u>2</u>
4	Add steps 1 through 3 . . . . .	4	<u>4</u>
5	Enter \$4,150 . . . . .	5	<u>4150</u>
6	Multiply step 4 by step 5 . . . . .	6	<u>16600</u>
7	Enter the amount from line 1 of Form M1 if you did not file Schedule M1NC. If you filed Schedule M1NC, enter the amount from line 38 of that schedule . . . . .	7	<u>104377</u>
8	Enter the amount that corresponds to your filing status . . . . . Married Filing Jointly or Qualifying Widow(er): \$285,050 Single: \$190,050 Head of Household: \$237,550 Married Filing Separate \$142,525	8	<u>285050</u>
9	Compare the amounts on steps 7 and 8. If step 8 is more than step 7, enter the amount from step 6 on line 5 of Form M1, and STOP HERE. If step 7 is more than step 8, subtract step 8 from step 7 . . . . .	9	<u>16600</u>
10	If step 9 is more than \$122,500, enter 0 on line 5 of Form M1, and STOP HERE. If step 9 is less than or equal to \$122,500 divide step 9 by \$2,500(\$1,250 if your filing status is married filing separate). Increase the result to the next higher whole number(Example: Increase .0004 to 1) . . . . .	10	<u></u>
11	Multiply step 10 by 2%(.02). Enter the result as a decimal . . . . .	11	<u></u>
12	Multiply step 6 by step 11 . . . . .	12	<u></u>
13	Subtract step 12 from step 6. Enter the result on line 5 of Form M1 . . . . .	13	<u></u>

**Minnesota Charitable Contributions over \$500  
Worksheet for M1M, Line 18**

**2018**

(Keep for your records)

Name(s) as shown on return

Your social security number

JERRY

LINDEEN

469-86-9242

**Line 18 - Charitable contributions over \$500**

If you did not file Schedule M1SA, MN itemize deductions, you may be able to subtract 50 percent of your total contributions for the year over \$500. To determine your allowable contributions, you will need the instructions for Schedule M1SA.

Complete the following steps to determine line 18 of Schedule M1M.

1 Determine your total allowable charitable contributions you would have been able to enter on lines 14 and 15 of federal Schedule A . . . . .	1300
2 The first \$500 of contributions do not qualify . . . . .	500
3 Subtract step 2 from step 1 . . . . .	800
4 Multiply step 3 by 50% (.50). Enter here and on line 18 . . . . .	400

MNCAP\_WK

Worksheet 4  
For Calculating Capital Losses to Include on  
Form M1PR, Line 5

2018

Name(s) as shown on return

Your social security number

JERRY LINDEEN

469-86-9242

- 1 Combined net gain/loss (line 16 of federal Schedule D) . . . . . 1 213
- 2 Short-term capital loss carryforward (line 6 of Schedule D). Enter as a positive number . . . . . 2 \_\_\_\_\_
- 3 Long-term capital loss carryforward (line 14 of Schedule D). Enter as a positive number . . . . . 3 \_\_\_\_\_
- 4 Add steps 2 and 3 (If step 1 is a positive number, skip lines 5 and 6 and enter this amount on line 7) . . . . . 4 \_\_\_\_\_
- 5 Add steps 1 and 4 . . . . . 5 \_\_\_\_\_
- 6 Capital loss from line 13 of federal Schedule 1 (allowable loss). Enter as a positive number . . . . . 6 \_\_\_\_\_
- 7 Add steps 5 and 6 (if less than zero, enter 0). Enter the total here and include with other nontaxable income on line 5 of Form M1PR . . . . . 7 0

**If you are required to complete this worksheet, you must include this page when you file your Form M1PR.**

**MNWK\_A5**

State / Local tax payments made after 12/31/2018 that  
will be deductible on 2019 Federal Schedule A

**2018**

Name(s) as shown on return

Jerry & Kimberly A Lindeen

Your Social Security Number

469-86-9242

**A. 2018 Income taxes due that were paid after 12/31/2018**

A1. 4th quarter estimate/extension (may be adj. by refund) . . . . . \_\_\_\_\_  
A2. Amount paid with return . . . . . 756  
A3. Total payments made in 2019 . . . . . **A.** 756

**B. Adjustments made to payments**

B1. Interest & Penalty . . . . . 6  
B2. Contributions, Donations, Checkoffs . . . . . \_\_\_\_\_  
B3. Other Tax payments (Use Tax, property tax, tangible tax, etc) . . . . . \_\_\_\_\_  
B4. Total adjustments . . . . . **B.** 6

**C.** Total tax payments potentially deductible in 2019 (Line A less line B) . . . . . **C.** 750

MN-COMP	Three-year State Tax Return Comparison			2018
Name(s) as shown on return Jerry & Kimberly A Lindeen			Taxpayer ID Number 469-86-9242	
<b>[State] Income Tax Return</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Difference 2017-2018</b>
Filing Status . . . . .	MFJ	MFJ	MFJ	
Gross Income . . . . .				
Source Income . . . . .	123,274	135,490	104,377	(31,113)
Deductions . . . . .				
Taxable Income . . . . .	94,361	105,573	74,315	(31,258)
Actual State Income . . . . .	94,361	105,573	74,315	(31,258)
State Income Tax . . . . .	6,027	6,812	4,540	(2,272)
Local Taxes . . . . .				
Use Tax . . . . .				
Contributions . . . . .				
Income Tax Withheld . . . . .		6,592	3,790	(2,802)
Estimates and Extension payments . . .				
Underpayment Penalty . . . . .			6	6
Overpayment Applied to Next Year . . .				
Balance Due . . . . .		220	756	536
Refund . . . . .	630			
Marginal tax rate . . . . .	7.050000	7.050000	7.050000	
Effective tax rate . . . . .	6.390000	6.450000	6.110000	(0.340000)