



For a summary of all items to bring, see the last page.

Identification

The following are acceptable documents for identification:

- Drivers' license
- Employer or school ID
- Passport or visa
- Military ID
- State/national identification card



Birth date

Please be ready to provide the birth date of all persons on the tax return.

Social security and individual taxpayer identification number

Taxpayers must bring a documents to verify their social security number (SSN) and/or individual taxpayer identification number (ITIN) for each person listed on the tax return.

The following are acceptable source documents:

- Prior year tax return
- SSN card
- ITIN card or letter
- Form SSA-1099
- IRS or MDOR letter
- SSA benefit statement or letter

ALERT: If SSN card states *Not Valid for Employment*, then the SSN is not valid for *Earned Income Tax Credit*.

What is an ITIN?

The IRS issues ITINs to nonresidents and others living in the U.S. who are required to file a tax return but who are not eligible to obtain SSNs. An ITIN is a nine-digit number that begins with the number 9.



W-2

W-2 forms are issued your employer and states how much you were paid in a year. W-2s for each job worked needs to be brought for tax preparation.



Gambling Winnings (W-2G) - W-2Gs contain information on the amount won or loss from gambling. If the taxpayer itemizes his or her deductions, gambling losses may be deducted.

1099 Forms

1099 forms are used to report other sources of income not reported on W-2s, such as interest, dividends, and distributions. Below is a list of common 1099 forms:

- Acquisition or abandonment of property (1099-A)
- Sale of stock (1099-B)
- Cancellation of debt (1099-C)
- Capital Gains and Dividends (1099-DIV)
- Unemployment compensation (1099-G)
- Interest (1099-INT)
- Merchant Card & Third Party Network Payments, Self-Employment (1099-K)
- Tribal distributions (1099-MISC, amount in box 3)
- Sheltered workshop income (1099-MISC, amount in box 3)
- Self-employment (1099-MISC, amount in box 7)
- Retirement, annuity, and IRA distributions (1099-R)
- Railroad retirement benefits, tier 1 or tier 2 (RRB-1099 or RRB-1099-R)
- Social security benefits (SSA-1099)

Public benefit statements

Public benefits are used to calculate certain Minnesota tax credits and refunds.

- Supplemental Security Income (SSI)
- General Assistance (GA)
- Minnesota Supplemental Aid (MSA)

Veterans' benefits and workers comp

While some veterans' benefits and workers comp are not taxable income, you may qualify for heating or other credits that you would not otherwise receive because of the exempt filing status.



K-12 Educational Expenses

Expenses for educational material or services for child dependents attending grades K-12 may reduce taxable income or qualify the tax payer to receive a refundable credit.



The taxpayer must save itemized receipts for educational expenses such as school supplies and educational services.

Examples of eligible education expenses include:

- Pencils, pens, notebooks, calculators
- Tutors, music lessons, after school academic programs and academic summer camps
- A computer and software used for educational purposes (up to \$200)

Tuition and fees paid to a university, college or technical college are reported on Form 1098-T, but can also be reported on a statement from the school. This information helps calculate eligibility for the following credits and adjustments:

- American Opportunity Tax Credit
- Lifetime Learning Tax Credit
- Tuition and Fees Deduction

Interest paid on a student loan is reported on Form 1098-E and helps calculate eligibility for a tax adjustment. The maximum deduction allowed for student loan interest is \$2,500.

Child and Dependent Care Credit

If you paid someone to care for your child, spouse, or dependent last year, you may be able to claim the Child and Dependent Care Credit.



Provide to your tax preparer the care provider's name, address, Tax ID or Social Security number.



Itemized deductions

Itemized deductions allow taxpayers to reduce their taxable income based on specific personal expenses. If the total itemized deductions are greater than the standard deduction, it will result in a lower taxable income and lower tax.



In general, taxpayers benefit from itemizing deductions if they have **mortgage interest**, very large unreimbursed medical or dental expenses or other large expenses such as charitable contributions.

For **charitable donations** and **medical expenses**, the taxpayer will need to provide the amount donated and/or the amount spent on medical expenses. Records of these amounts must be kept available by the taxpayer.

If deducting mortgage interest, the taxpayer must bring **Form 1098, Mortgage Interest Statement**, which is provided by the lender

Property Taxes

Homeowners and renters may be eligible for a property tax refund. Tax preparers can help determine your eligibility with the below documents.



Homeowners should bring in **Form 1098, Mortgage Interest Statement** and their **Statement of Property Taxes Payable in 2013**, which is not made available by your county until March, 2013.

Renters should bring in their **Certificate of Rent Paid (CRP)** issued by their landlord. The renter should receive the CRP from his/her landlord by or shortly after January 31, 2013.

Note for mobile homeowners:

Mobile homeowners who own their mobile home but rent the land need both the CRP and Statement of Property Taxes Payable. The county typically mails the Statement of Property Taxes Payable to mobile homeowners in June.



Additional Documents

It is helpful to bring a copy of your **tax return from last year** to assist with your tax preparation.



When **direct deposit** is used, refunds arrive quicker in your account than a mailed check. To use direct deposit, you must provide your account and routing numbers for a savings or checking account (a voided check will contain all necessary information).

Pre-paid card users who wish to use direct deposit will need to provide an account and routing number for their card.

Quick List of What to Bring

Identification

- Photo ID

For all persons listed on the tax return:

- Birth date
- Social Security card or Individual Tax Identification Number (ITIN) card or letter

Income and public benefit statements

- Income statements or W-2s for each job
- All 1099 forms received
- Year-end income for MFIP, SSI, MSA, GA, veterans' benefits, workers' compensation

Educational credits and adjustments

- Receipts for dependents' K-12 educational expenses
- Tuition expenses for university, college or technical college (Form 1098-T)
- Interest statement for student loans (Form 1098-E)

Child and dependent care credits

- Child care expenses: Provider name, address, Tax ID or Social Security number

Itemized deductions

- Charitable donations
- Medical expenses
- Mortgage interest statement (Form 1098)

Property Taxes

- Homeowner statements: mortgage interest statement (Form 1098), Statement of Property Tax Payable in 2013
- Renter statements: Certificate of Rent Paid

Additional documents

- Last year's tax return
- Direct deposit information: voided check or routing and account number