

Federal Electronic Filing Instructions

Tax Year 2018

You are responsible for confirming the status of your electronically filed return. You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the primary social security number and last name on the return along with your ZIP code.

Self Select PIN: You do not need to mail any paper signature forms to the IRS. Your return has been successfully filed once you receive your acceptance from the IRS.

Refund:

You have elected to receive your refund of \$1 via direct deposit.

You can start checking the status of your refund within 24 hours of e-filing at the IRS website <https://www.irs.gov/Refunds> under Where's My Refund. The IRS issues most refunds in less than 21 days. Updates to refund status are made once daily - usually at night.

Form **1040**

Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return**2018**

OMB No. 1545-0074

IRS Use Only — Do not write or staple in this space.

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

Your first name and initial

Rodney L

Last name

Larson

Your social security number

478-52-1117Your 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

Jovelisa C

Last name

Larson

Spouse's social security number

476-49-9995Spouse standard deduction: ☐ Someone can claim your spouse as a dependent ☐ Spouse was born before January 2, 1954☐ Spouse is blind☐ Spouse itemizes on a separate return or you were dual-status alien☒ Full-year health care coverage or exempt (see inst.)

Home address (number and street). If you have a P.O. box, see instructions.

P.O. Box 44847

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.

Eden Prairie, MN 55344

If more than four dependents,

see inst. and check here ☐**Dependents** (see instructions):

(2) Social security number

(3) Relationship to you

(4) check if qualifies for (see inst.):

(1) First name

Last name

Child tax credit

Credit for other dependent

			☐	☐
			☐	☐
			☐	☐
			☐	☐

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

Date

Your occupation

Engineer

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

housewife

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparers Use Only

Preparer's name

Preparer's signature

PTIN

Firm's EIN

Check if:

☐ 3rd Party Designee☐ Self-employed

Firm's name ▶

Phone no.

Firm's address ▶

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

UYA

Form **1040** (2018)

Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.

Standard Deduction for -

- Single or married filing separately, \$12,000
- Married filing jointly or Qualifying widow(er), \$24,000
- Head of household, \$18,000
- If you checked any box under Standard deduction, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				
2a	Tax-exempt interest	2a		b	Taxable interest
3a	Qualified dividends	3a		b	Ordinary dividends
4a	IRAs, pensions, and annuities	4a		b	Taxable amount
5a	Social security benefits	5a	33,581.	b	Taxable amount
6	Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22				-3,000.
7	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				
8	Standard deduction or itemized deductions (from Schedule A)				
9	Qualified business income deduction (see instructions)				
10	Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-				
11	a Tax (see inst.) <u>0.</u> (check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐) b Add any amount from Schedule 2 and check here ☐				
12	a Child tax credit/credit for other dependents ☐ b Add any amount from Schedule 3 and check here ☐				
13	Subtract line 12 from line 11. If zero or less, enter -0-				
14	Other taxes. Attach Schedule 4				
15	Total tax. Add lines 13 and 14				
16	Federal income tax withheld from Forms W-2 and 1099				
17	Refundable credits: a EIC (see inst.) ☐ b Sch 8812 ☐ c Form 8863 ☐ Add any amount from Schedule 5 ☐ NO				
18	Add lines 16 and 17. These are your total payments				
19	If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid				
20a	Amount of line 19 you want refunded to you . If Form 8888 is attached, check here ☐				
b	Routing number	091014458	c	Type:	☒ Checking ☐ Savings
d	Account number 299671				
21	Amount of line 19 you want applied to your 2019 estimated tax				
22	Amount you owe . Subtract line 18 from line 15. For details on how to pay, see instructions				
23	Estimated tax penalty (see instructions)				

Refund

Direct deposit?
See instructions.

Amount you owe

Go to www.irs.gov/Form1040 for instructions and the latest information.

UYA

Form **1040** (2018)

**SCHEDULE 1
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040.**

▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2018

Attachment
Sequence No. **01**

Name(s) shown on Form 1040

Rodney L and Jovelisa C Larson

Your social security number

478-52-1117

Additional Income	1-9b	Reserved	1-9b	
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	-3,000
	14	Other gains or (losses). Attach Form 4797	14	
	15a	Reserved	15b	
	16a	Reserved	16b	
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Reserved	20b	
	21	Other income. List type and amount ▶	21	
	22	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and on Form 1040, line 6. Otherwise, go to line 23	22	-3,000
Adjustments to Income	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25	Health savings account deduction. Attach Form 8889	25	
	26	Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid b Recipient's SSN ▶	31a	
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved	34	
	35	Reserved	35	
	36	Add lines 23 through 35	36	0

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

UYA

Schedule 1 (Form 1040) 2018

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2018

Attachment
Sequence No. **12**

Name(s) shown on return

Rodney L and Jovelisa C Larson

Your social security number

478-52-1117

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 0.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (69,788.)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to				

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	-69,788.
● If line 16 is a gain, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below. ● If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. ● If line 16 is zero, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains? ☐ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet ▶	18	0.
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet ▶	19	0.
20 Are lines 18 and 19 both zero or blank? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the smaller of: ● The loss on line 16; or ● (\$3,000), or if married filing separately, (\$1,500) } Note: When figuring which amount is smaller, treat both amounts as positive numbers.	21	(3,000.)
22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). ☒ No. Complete the rest of Form 1040 or Form 1040NR.		

Capital Loss Carryover Worksheet

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2018 to 2019 if Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 41, is less than zero. Otherwise, you do not have any carryovers.

1.	Enter the amount from Form 1040, line 13. If a loss, enclose the amount in parentheses	1.	_____
2.	Enter the loss from Schedule D, line 21, as a positive amount	2.	<u>3,000.</u>
3.	Combine lines 1 and 2. If zero or less, enter -0-	3.	<u>3,000.</u>
4.	Enter the smaller of line 2 or line 3	4.	<u>3,000.</u>
If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.			
5.	Enter the loss from Schedule D, line 7, as a positive amount	5.	_____
6.	Enter any gain from Schedule D, line 15. If a loss, enter -0-	6.	_____
7.	Add lines 4 and 6	7.	<u>3,000.</u>
8.	Short-term capital loss carryover to 2019. Subtract line 7 from line 5. If zero or less, enter -0-	8.	_____
If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.			
9.	Enter the loss from Schedule D, line 15, as a positive amount	9.	<u>69,788.</u>
10.	Enter any gain from Schedule D, line 7	10.	_____
11.	Subtract line 5 from line 4. If zero or less, enter -0-	11.	<u>3,000.</u>
12.	Add lines 10 and 11	12.	<u>3,000.</u>
13.	Long-term capital loss carryover to 2019. Subtract line 12 from line 9. If zero or less, enter -0-	13.	<u>66,788.</u>

Minnesota Income Tax Electronic Filing Instructions

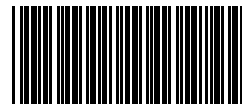
These instructions are provided to help you understand and complete the final steps for successfully electronically filing your Minnesota Income Tax Return. We HIGHLY recommend you print this for your reference.

You are responsible for confirming the status of your electronically filed return.

You can confirm the status of your return by going to

<https://www.taxact.com/ef/efile-center>. You will need to enter the Primary Social Security Number and Last Name on the return along with your ZIP Code.

****If you are unable to complete the above instructions, or you need assistance in completing them contact us at: efilesupport@taxact.com.**



* 1 8 1 1 1 1 *

2018 Form M1, Individual Income Tax

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

Your First Name and Initial	Last Name	Your Social Security Number	Your Date of Birth
RODNEY L	LARSON	478521117	09271944
If a Joint Return, Spouse's First Name and Initial	Spouse's Last Name	Spouse's Social Security Number	Spouse's Date of Birth
JOVELISA C	LARSON	476499995	02241982
Current Home Address	Check if:	New Address	Foreign Address
P.O. BOX 44847	☐	☐	☐
City	State	ZIP Code	
EDEN PRAIRIE	MN	55344	

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.

Political party and code number:

Republican 11	Grassroots—Legalize Cannabis . . .14	Legal Marijuana Now. . .17	Your code <u>11</u>
Democratic/Farmer-Labor . .12	Green 15	General Campaign	Spouse code <u>11</u>
Independence. 13	Libertarian 16	Fund 99	

From Your Federal Return (see instructions)

A Wages, salaries, tips, etc.	B IRA, pensions, and annuities	C Unemployment	D Federal taxable income
			☒ 2829

1 Federal adjusted gross income (from line 7 of federal Form 1040) (if a negative number, place an X in the box) . . . **1** ☒ 299

2 Other additions to income, including non-Minnesota bond interest, and an adjustment from Schedule M1NC (see instructions; enclose Schedule M1M) . . . **2**

3 Add lines 1 and 2 (if a negative number, place an X in the box) . . . **3** ☒ 299

4 Itemized deductions (from Schedule M1SA) or your **standard deduction** (see instructions) . . . **4** 1430

5 Exemptions (determine from instructions) . . . **5** 830

6 State income tax refund from line 10 of federal Schedule 1 . . . **6**

7 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) . . . **7**

8 Total subtractions. Add lines 4 through 7 . . . **8** 2260

9 Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank . . . **9**

10 Tax from the table in the M1 instructions . . . **10**

11 Alternative minimum tax (enclose Schedule M1MT) . . . **11**

12 Add lines 10 and 11 . . . **12**

13 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) . . . **13**

a ☐ **b** ☐ (Place an X in box if a negative number)

14 Other taxes such as the tax on lump sum distributions and recapture amounts from (check appropriate box):
☐ Schedule M1HOME ☐ Schedule M1529 ☐ Schedule M1LS . . . **14**



15	Tax before credits. Add lines 13 and 14	15	
16	Marriage Credit for joint return when both spouses have taxable earned income or taxable retirement income (<i>enclose Schedule M1MA</i>)	16	☐
17	Credit for long-term care insurance premiums paid (<i>enclose Schedule M1LTI</i>)	17	☐
18	Credit for taxes paid to another state (<i>enclose Schedule(s) M1CR and M1RCR</i>)	18	☐
19	Other nonrefundable credits (<i>enclose Schedule M1C</i>)	19	☐
20	Total nonrefundable credits. Add lines 16 through 19	20	
21	Subtract line 20 from line 15 (<i>if result is zero or less, leave blank</i>).	21	
22	Nongame Wildlife Fund contribution (<i>see instructions</i>) This will reduce your refund or increase the amount you owe	22	☐
23	Add lines 21 and 22	23	
24	Minnesota income tax withheld. Complete and enclose Schedule M1W to report Minnesota withholding from Forms W-2, 1099, and W-2G (<i>do not send</i>)	24	☐
25	Minnesota estimated tax and extension payments made for 2018	25	☐
26	Refundable credits (<i>enclose Schedule M1REF</i>): 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	☐
27	Total payments. Add lines 24 through 26	27	
28	REFUND. If line 27 is more than line 23, subtract line 23 from line 27 (<i>see instructions</i>). For direct deposit, complete line 29.	28	☐
29	Direct deposit of your refund (<i>you must use an account not associated with a foreign bank</i>): Account Type ☐ Checking ☐ Savings Routing Number Account Number 		
30	AMOUNT YOU OWE. If line 23 is more than line 27, subtract line 27 from line 23 (<i>see instructions</i>)	30	☐
31	Penalty amount from Schedule M15 (<i>see instructions</i>). Also subtract this amount from line 28 or add it to line 30 (<i>enclose Schedule M15</i>)	31	☐
IF YOU PAY ESTIMATED TAX 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	☐
33	Amount from line 28 you want applied to your 2019 estimated tax.	33	☐

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**)

9529601935

Your Email address

Preparer's email address

RODLARSON100@YAHOO.COM

Include a copy of your 2018 federal return and schedules.

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

☐ 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.

To check on the status of your refund, visit www.revenue.state.mn.us



2018 Schedule M1UE, Unreimbursed Employee Business Expenses

Before you complete this schedule, read the instructions to see if you are eligible.

Your First Name and Initial	Last Name	Your Social Security Number
RODNEY L	LARSON	478521117

Part 1: Your Expenses

Column A

Column B

- 1 Vehicle expenses from line 20 or line 28 (see instructions if you incurred expenses for more than one vehicle) **1** _____

- 2 Parking fees, tolls, and transportation that did not involve overnight travel or commuting from work (see instructions) **2** _____

- 3 Travel expenses that did involve overnight travel, including lodging and transportation. Do not include meals and entertainment **3** _____

- 4 Business expenses not included above.
Do not include meals and entertainment **4** _____ 438

- 5 Meals and entertainment expenses (see instructions) **5** _____

- 6 **Column A:** Add lines 1 through 4. **Column B:** Enter the amount from line 5 **6** _____ 438

- 7 Enter reimbursements from your employer that were not included in box 1 of your federal Form W-2 (see instructions) **7** _____

- 8 Subtract line 7 from line 6. If zero or less, enter 0. If line 7 is greater than line 6 in column A, enter the difference on line 3 of Schedule M1NC **8** _____ 438

- 9 **Column A:** Enter the amount from line 8. **Column B:** Multiply line 8 by 50% (0.50). Employees covered by U.S. Department of Transportation service limits, multiply line 8 by 80% (0.80) **9** _____ 438

- 10 Add the amounts on line 9 of both columns.
Enter the total here and include on line 19 of Schedule M1SA. **10** _____ 438

Continued