

Federal Electronic Filing Instructions

Tax Year 2023

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.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____			See separate instructions.
Your first name and middle initial Rodney L		Last name Larson	Your social security number 478-52-1117
If joint return, spouse's first name and middle initial Jovelisa C		Last name Larson	Spouse's social security number 476-49-9995
Home address (number and street). If you have a P.O. box, see instructions. 3424 Blaisdell Avenue South			Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below. Minneapolis		State MN	ZIP code 55408-4315
Foreign country name		Foreign province/state/county	Foreign postal code
			☐ You ☐ Spouse

Filing Status ☐ Single ☐ Head of household (HOH)
☒ Married filing jointly (even if only one had income)
Check only ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)
one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here . . . ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions): Child tax credit	Credit for other dependents
					☐	☐
					☐	☐
					☐	☐
					☐	☐

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required. Standard Deduction for- • Single or Married filing separately, \$13,850 • Married filing jointly or Qualifying surviving spouse, \$27,700 • Head of household, \$20,800 • If you checked any box under Standard Deduction, see instructions.	1a Total amount from Form(s) W-2, box 1 (see instructions)	1a		
	b Household employee wages not reported on Form(s) W-2	1b		
	c Tip income not reported on line 1a (see instructions)	1c		
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d		
	e Taxable dependent care benefits from Form 2441, line 26	1e		
	f Employer-provided adoption benefits from Form 8839, line 29	1f		
	g Wages from Form 8919, line 6	1g		
	h Other earned income (see instructions)	1h		
	i Nontaxable combat pay election (see instructions) 1i			
	z Add lines 1a through 1h	1z		
	2a Tax-exempt interest 2a	2b Taxable interest	2b	1.
	3a Qualified dividends 3a	b Ordinary dividends	3b	
	4a IRA distributions 4a	b Taxable amount	4b	
	5a Pensions and annuities 5a	b Taxable amount	5b	
	6a Social security benefits 6a 40,931.	b Taxable amount	6b	
c If you elect to use the lump-sum election method, check here (see instructions) ☐				
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	-3,000.		
8 Additional income from Schedule 1, line 10	8	520.		
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income.	9	-2,479.		
10 Adjustments to income from Schedule 1, line 26	10			
11 Subtract line 10 from line 9. This is your adjusted gross income	11	-2,479.		
12 Standard deduction or itemized deductions (from Schedule A)	12	29,200.		
13 Qualified business income deduction from Form 8995 or Form 8995-A	13			
14 Add lines 12 and 13	14	29,200.		
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	0.		

Tax and Credits	16	Tax (see instructions). Check if any from Form(s) 1 ☐ 8814 2 ☐ 4972 3 ☐ _____	16	0.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	0.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	0.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	0.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC) NO	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	0.	
33	Add lines 25d, 26, and 32. These are your total payments	33	0.	

Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	0.
	35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	0.
	b	Routing number XXXXXX	c Type: ☐ Checking ☐ Savings	
	d	Account number XXXXXX		
	36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	0.
	38	Estimated tax penalty (see instructions)	38	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes . Complete below. ☐ No		
	Designee's name	Phone no.	Personal identification number (PIN)

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.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			Engineer	364536
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
		housewife	434543	
	Phone no. (952) 314-1600	Email address		

Paid Preparer Use Only	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
	Preparer's name	Phone no.		
	Firm's name			
	Firm's address	Firm's EIN		

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Rodney L and Jovelisa C Larson

Your social security number

478-52-1117

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C.	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555.	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
	Worksheet attached		520.
9	Total other income. Add lines 8a through 8z	9	520.
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	520.

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

Schedule 1 (Form 1040) 2023

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Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN.		
c	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m.	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974.	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions).	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041).	24k	
z	Other adjustments. List type and amount:	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10	26	0.

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Interest and Ordinary Dividends

Attach to Form 1040 or 1040-SR.

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

OMB No. 1545-0074

2023

Attachment
Sequence No. **08**

Name(s) shown on return

Rodney L and Jovelisa C Larson

Your social security number

478-52-1117

Part I

Interest

(See instructions
and the
Instructions for
Form 1040, line
2b.)

Note: If you
received a Form
1099-INT, Form
1099-OID, or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:

FIRST MINNETONKA CITY BANK

Amount

1.

1

- 2** Add the amounts on line 1.

2

1.

- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

3

- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.

4

1.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

**Ordinary
Dividends**

(See instructions
and the
Instructions for
Form 1040, line
3b.)

Note: If you
received a Form
1099-DIV or
substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5** List name of payer:

5

- 6** Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.

6

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III
Foreign
Accounts
and Trusts**

Caution: If
required, failure
to file FinCEN
Form 114 may
result in substantial
penalties.
Additionally, you
may be required
to file Form 8938,
Statement of
Specified Foreign
Financial Assets.
See instructions.

You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2023, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.

Yes No

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.

X

- b** If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:

- 8** During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X

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

Schedule B (Form 1040) 2023

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.
Go to www.irs.gov/ScheduleD for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **12**

Name(s) shown on return

Rodney L and Jovelisa C Larson

Your social security number

478-52-1117

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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	(66,788.)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2			15	-66,788.

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

Schedule D (Form 1040) 2023

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	-66,788.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. 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 Form 1040, 1040-SR, or 1040-NR, line 7. 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 and you are not filing Form 4952? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. 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 Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	(3,000.)
Note: When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16. ☒ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Capital Loss Carryover Worksheet

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2023 to 2024 if your 2023 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2023 Schedule D, line 16, **or (b)** if the amount on your 2023 Form 1040, line 15 (or your 2023 Form 1040-NR, line 15, if applicable) would be less than zero if you could enter a negative amount on that line. Otherwise, you don't have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2024, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2024, see Pub. 4681.

1.	Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15.	1.	<u>-31,679.</u>
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> </u>
4.	Enter the smaller of line 2 or line 3	4.	<u> </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.	<u> </u>
6.	Enter any gain from Schedule D, line 15. If a loss, enter -0-	6.	<u> </u>
7.	Add lines 4 and 6	7.	<u> </u>
8.	Short-term capital loss carryover to 2024. Subtract line 7 from line 5. If zero or less, enter -0-	8.	<u> </u>
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>66,788.</u>
10.	Enter any gain from Schedule D, line 7	10.	<u> </u>
11.	Subtract line 5 from line 4. If zero or less, enter -0-	11.	<u> </u>
12.	Add lines 10 and 11	12.	<u> </u>
13.	Long-term capital loss carryover to 2024. Subtract line 12 from line 9. If zero or less, enter -0-	13.	<u>66,788.</u>

2023 Other Income - Supporting Details for Schedule 1 (Form 1040), Line 8

Name(s) shown on Form 1040 Rodney L and Jovelisa C Larson	Your social security number 478-52-1117
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Supporting Details for Schedule 1 (Form 1040), Lines 8a - 8u

	Rodney	Jovelisa
Net Operating Loss carry forward from 2022		
Gambling Winnings reported on Form W-2G		
Other winnings where a Form W-2G not received		
Cancellation of a nonbusiness debt, Form 1099-C		
Cancellation of a business debt, Partnership Sch K-1		
Foreign earned income exclusion from Form 2555		
MSA Distributions, Form 8853		
Medicare Advantage MSA Distributions, Form 8853		
Long-term Care Distribution, Form 8853		
HSA distributions and excess contributions, Form 8889		
Alaska Permanent Fund dividends		
Jury Pay		
Prizes and awards		
Activity not engaged in for profit income (Hobby)		
Stock options		
Income from personal property rental		
Olympic and Paralympic medals and USOC prize money		
Section 951(a) inclusion		
Section 951A(a) inclusion		
Section 461(l) excess business loss adjustments		
Taxable distributions from ABLE accounts, Form 1099-QA		
Scholarship and fellowship grants not reported on Form W-2		
Medicaid waiver payments to exclude from income (NOTICE 2014-07)		
Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan		
Wages earned while incarcerated		

Supporting Details for Schedule 1 (Form 1040), Line 8z

	Rodney	Jovelisa
Other Income from Schedule K-1		
Child's income amount from Form 8814, line 12		
Form 1099-MISC, Boxes 3 and 8		520.
Coverdell ESA or Qualified Tuition Program		
Reemployment trade adjustment assistance (RTAA)		
Recapture of prior year tuition and fees deduction		
Recapture of charitable contribution deduction of a fractional interest in tangible personal property		
Recapture of charitable contribution deduction if no exempt use		
Income or loss, Form 8621		
Loss on excess deferral distribution		
Disaster relief payments		
Credit adjustment from regular income, Form 6478 and Form 8864		
Indian gaming proceeds (from 1099-MISC)		
Indian tribal distribution (from 1099-MISC)		
Native American distribution (from 1099-MISC)		
Foreign currency transaction electing section 988 treatment as ordinary income (Form 1099-B)		
Section 965(n) election - reduction of NOL		
Credits for sick and family leave wages (Schedule H)		
Form(s) 1099-K Personal Items Sold at a Loss		
Incorrect Form 1099-K income		
Total other income for Schedule 1, line 8z		520.

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.



2023 Form M1, Individual Income Tax

Do not use staples on anything you submit.

<u>RODNEY L</u> Your First Name and Initial	<u>LARSON</u> Last Name	<u>478521117</u> Your Social Security Number	<u>09271944</u> Your Date of Birth (MM/DD/YYYY)
<u>JOVELISA C</u> If a Joint Return, Spouse's First Name and Initial	<u>LARSON</u> Spouse's Last Name	<u>476499995</u> Spouse's Social Security Number	<u>02241982</u> Spouse's Date of Birth
<u>3424 BLAISDELL AVENUE SOUTH</u> Current Home Address		Check If Address Is:	☐ New ☐ Foreign
<u>MINNEAPOLIS</u> City		<u>MN</u> State	<u>554084315</u> ZIP Code

2023 Federal Filing Status (place an X in one box):

☐ (1) Single
 ☒ (2) Married Filing Jointly
 ☐ (3) Married Filing Separately
 ☐ (4) Head of Household
 ☐ (5) Qualifying Surviving Spouse

Spouse Name _____

Spouse SSN _____

State Elections Campaign Fund

To grant \$5 to this fund, enter the code for the party of your choice. It will help candidates for state offices pay campaign expenses. This will not increase your tax or reduce your refund.

Political Party Code Numbers:		Republican 11	Grassroots/Legalize Cannabis 14	Legal Marijuana Now 17
		Democratic/Farmer-Labor 12	Libertarian 16	General Campaign Fund 99
<u> </u> Your Code	<u> </u> Spouse's Code			

From Your Federal Return (see instructions)

A. Wages, salaries, tips, etc.	B. IRA, pensions, and annuities	C. Unemployment	D. Federal taxable income
			<u>-31679</u>
1 Federal adjusted gross income (from line 11 of federal Form 1040 and 1040-SR)			1 <u>-2479</u>
2 Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB (see instructions)			2 <u> </u>
3 Add lines 1 and 2			3 <u>-2479</u>
4 Itemize deductions (from Schedule M1SA) or your standard deduction (see instructions)			4 <u>29100</u>
5 Exemptions (from Schedule M1DQC)			5 <u> </u>
6 State income tax refund from line 1 of federal Schedule 1			6 <u> </u>
7 Subtractions from line 35 of Schedule M1M and line 21 of Schedule M1MB (see instructions)			7 <u> </u>
8 Total subtractions. Add lines 4 through 7			8 <u>29100</u>
9 Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank			9 <u> </u>
10 Tax from the table or schedules in the Form M1 instructions			10 <u> </u>
11 Alternative minimum tax (enclose Schedule M1MT)			11 <u> </u>
12 Add lines 10 and 11			12 <u> </u>
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 32 on line 13, from line 28 on line 13a, and from line 29 on line 13b (enclose Schedule M1NR).			13 <u> </u>
13a <u> </u>			13b <u>-2479</u>



14 Other taxes, such as recapture amounts and the tax on lump-sum distributions (check appropriate boxes)

☐ (a) Schedule M1HOME ☐ (b) Schedule M1529 ☐ (c) Schedule M1LS 14 ■ _____

15 Tax before credits. Add lines 13 and 14 15 _____

16 Amount from line 21 of Schedule M1C, *Nonrefundable Credits* (enclose Schedule M1C) 16 ■ _____

17 Subtract line 16 from line 15 (if result is zero or less, leave blank) 17 _____

18 Nongame Wildlife Fund contribution (see instructions)
This will reduce your refund or increase the amount you owe 18 ■ _____

19 Add lines 17 and 18 19 _____

20 **Minnesota income tax withheld.** Complete and enclose Schedule M1W to report
Minnesota withholding from Forms W-2, 1099, and W-2G and Schedules KPI, KS, and KF 20 ■ _____

21 Minnesota estimated tax and extension payments made for 2023 21 ■ _____

22 Amount from line 11 of Schedule M1REF, *Refundable Credits* (see instructions; enclose Schedule M1REF). 22 ■ _____

23 Total payments. Add lines 20 through 22 23 _____

24 **REFUND.** If line 23 is more than line 19, subtract line 19 from line 23 (see instructions).
For direct deposit, complete line 25 24 ■ _____

25 Direct deposit of your refund (you must use an account not associated with a foreign bank):

☐ Checking ☐ Savings _____
Routing Number Account Number

26 **AMOUNT YOU OWE.** If line 19 is more than line 23, subtract line 23 from line 19 (see instructions). 26 ■ _____

27 Penalty amount from Schedule M15 (see instructions). Also subtract
this amount from line 24 or add it to line 26 (enclose Schedule M15) 27 ■ _____

28 Penalty and interest (see instructions) 28 ■ _____

IF YOU PAY ESTIMATED TAX and want part of your refund credited to estimated tax, complete lines 29 and 30.

29 Amount from line 24 you want sent to you 29 ■ _____

30 Amount from line 24 you want applied to your 2024 estimated tax 30 ■ _____

Taxpayer(s): I declare that this return is correct and complete to the best of my knowledge and belief.

Your Signature _____
9523141600
Daytime Phone _____

Spouse's Signature (If Filing Jointly) _____ Date (MM/DD/YYYY) _____
RODLARSON100@YAH00.COM
Email Address _____

Paid Preparer's Signature _____
Preparer's Daytime Phone _____

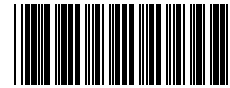
Date (MM/DD/YYYY) _____ PTIN or VITA/TCE # (required) _____
Preparer's Email Address _____

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

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

Include a copy of your 2023 federal return and schedules.

Mail to: Minnesota Individual Income Tax, Mail Station 0010, 600 N. Robert St., St. Paul, MN 55146-0010



2023 Schedule M1NR, Nonresidents/Part-Year Residents

Before you complete this schedule, read the instructions and complete lines 1 through 11 of Form M1.

<u>RODNEY L</u> Your First Name and Initial	<u>LARSON</u> Your Last Name	<u>478521117</u> Your Social Security Number
<u>JOVELISA C</u> Spouse's First Name and Initial	<u>LARSON</u> Spouse's Last Name	<u>476499995</u> Spouse's Social Security Number

Minnesota Residency (Place an X in one box and enter other state of residency)

You: ☒ Full-year Nonresident ☐ Part-Year Resident from (MM/DD/YYYY) to (MM/DD/YYYY)

Other State of Residency: PHILIPPINES

Your Spouse: ☒ Full-year Nonresident ☐ Part-Year Resident from (MM/DD/YYYY) to (MM/DD/YYYY)

Other State of Residency: PHILIPPINES

	A. Total Amount	B. Minnesota Portion
1 Wages, salaries, tips, etc. (from line 1z of federal Form 1040 or 1040-SR)	1	
2 Taxable interest and ordinary dividend income (lines 2b and 3b of Form 1040 or 1040-SR)	2 <u>1</u>	<u>1</u>
3 Business income or loss (from line 3 of federal Schedule 1)	3	
4 Capital gain or loss (from line 7 of Form 1040 or 1040-SR)	4 <u>-3000</u>	<u>-3000</u>
5 IRA distributions, pensions, and annuities (from lines 4b and 5b of Form 1040 or 1040-SR)	5	
6 Net income from rents, royalties, partnerships, S corporations, estates, and trusts (from line 5 of federal Schedule 1)	6	
7 Farm income or loss (from line 6 of federal Schedule 1)	7	
8 Other income (add lines 6b of Form 1040 or 1040-SR and lines 1, 2a, 4, 7, and 9 of federal Schedule 1)	8 <u>520</u>	<u>520</u>
9 Interest and dividends from non-Minnesota state or municipal bonds (add lines 1 and 2 of Schedule M1M)	9	
10 Bonus depreciation addition from line 1 of Schedule M1MB	10	
11 If you entered an amount on line 9 of Schedule M1REF, see instructions	11	
12 Suspended loss from line 4 of Schedule M1MB	12	
13 Other required adjustments from Schedules M1M, M1MB, and M1AR (see instructions).	13	
14 This line intentionally left blank	14	
15 Add lines 1 through 14 for each column	15 <u>-2479</u>	<u>-2479</u>

If your Minnesota gross income is below \$13,825 see instructions.

16 Educator expenses, certain business expenses, and Armed Forces moving expenses (add lines 11, 12, and 14 of federal Schedule 1)	16	
17 Self-employed SEP, SIMPLE, and qualified plans and IRA deduction (add lines 16 and 20 of federal Schedule 1)	17	
18 Health savings account and Archer MSA deductions (add lines 13 and 23 of federal Schedule 1)	18	
19 One-half of self-employment tax and self-employed health insurance (add lines 15 and 17 of federal Schedule 1)	19	
20 Deductions for alimony paid and student loan interest (see instructions for line 20, column B)	20	



21	Penalty on early withdrawal of savings (from line 18 of federal Schedule 1)	21	_____	_____
22	Other subtractions from Schedule M1MB (see instructions)	22	■ _____	■ _____
23	Social Security benefit from line 12 of Schedule M1M (see instructions)	23	■ _____	■ _____
24	Subtraction for federal bonus depreciation from line 10 of Schedule M1MB	24	■ _____	■ _____
25	Net U.S. bond interest and active military pay received while a nonresident (add lines 14 and 22 of Schedule M1M)	25	_____	_____
26	Subtraction for federal section 179 expensing (from line 11 of Schedule M1MB)	26	_____	_____
27	Add lines 16 through 26 for each column	27	_____	_____
28	Subtract line 27, column B, from line 15, column B. Enter here and on line 13a of Form M1. If your Minnesota gross income is below \$13,825 or the result is zero or less, enter 0	28	_____	0
29	Subtract line 27, column A, from line 15, column A. Enter the result here and on line 13b of Form M1	29	_____	-2479
30	Divide line 28 by line 29, and enter the result as a decimal (carry to five decimal places). If line 28 is more than line 29, enter 1.0. If line 28 is zero, enter 0	30	_____	_____
31	Amount from line 12 of Form M1	31	_____	_____
32	Multiply line 30 by line 31. Enter the result here and on line 13 of Form M1	32	_____	_____

You must include this schedule with Form M1. Enter the amounts from lines 28 and 29 of this schedule on Form M1, lines 13a and 13b.