

VETSCHER & ASSOCIATES, LLC
2550 UNIVERSITY AVE W STE 185S
SAINT PAUL, MN 55114-2001
651-690-2250
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April 7, 2025

CONFIDENTIAL

CHRISTOPHER HANSEN & KIM KALLESTAD
1821 ONACREST CT
MAPLEWOOD, MN 55117-2421

For professional services rendered in connection with the preparation of your 2024 individual tax return:

Amount due \$ 695.00

Please make check payable to: **VETSCHER & ASSOCIATES, LLC**

or

Pay online at www.vetscher-cpas.com/pay-online

VETSCHER & ASSOCIATES, LLC . 2550 UNIVERSITY AVE W STE 185S .
SAINT PAUL . MN . 55114-2001 . www.vetscher-cpas.com . tvetscher@vetscher-cpas.com

Filing Instructions

Individual Income Tax Return

Taxable Year Ended December 31, 2024

Name: CHRISTOPHER HANSEN & KIM KALLESTAD

Federal Filing Instructions

Your 2024 Form 1040 shows an amount due of \$1,052. No check is required. You have authorized the United States Treasury to debit your US BANK checking account for the amount of \$1,052 on April 15, 2025. Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1040 to the IRS it will delay processing of your return.

A link to initiate an electronic signature has been sent to you in a separate email. Please refer to that email for electronic signature instructions. If you have not received the email, please contact this office.

Your jointly filed tax return is not considered valid unless it is signed by both the taxpayer and spouse. A separate email and accompanying link to electronically sign the return has been sent to both the taxpayer and spouse.

Minnesota Filing Instructions

The return shows a total overpayment of \$1,284, which will be direct deposited to your US BANK checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Your return has been filed electronically. Do not mail Form M1. Initial and date the copy, and retain it for your records.

Minnesota M1PR Filing Instructions

Your 2024 Form M1PR shows a total credit of \$1,689, which will be direct deposited into your US BANK checking account. Please keep this filing instruction as a reminder of the amount to be deposited into your account.

Your return has been filed electronically. Do not mail Form M1PR. Initial and date the return on Page 2 and retain it for your records.

If the MN Department of Revenue receives your properly completed return and all enclosures are

correct and complete, you can expect your refund by:

1. By mid-August if you are a **renter or mobile home owner** and you file by June 15, or within 60 days after you file, whichever is later.
2. By the end of September if you are a **homeowner** and you file by August 1, or within 60 days after you file, whichever is later.

IRS e-file Signature Authorization

- ERO must obtain and retain completed Form 8879.
- Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID)



Taxpayer's name

CHRISTOPHER HANSEN

Social security number

***-**-3935

Spouse's name

KIM KALLESTAD

Spouse's social security number

***-**-9751

Part I Tax Return Information — Tax Year Ending December 31, 2024 (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1 Adjusted gross income	1	79,522
2 Total tax	2	5,912
3 Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,860
4 Amount you want refunded to you	4	
5 Amount you owe	5	1,052

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

I authorize VETSCHER & ASSOCIATES, LLC to enter or generate my PIN **83935** as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but
don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**
if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III
below.

Your signature ►

Date ► **04/07/25**

Spouse's PIN: check one box only

I authorize VETSCHER & ASSOCIATES, LLC to enter or generate my PIN **09751** as my
ERO firm name
signature on the income tax return (original or amended) I am now authorizing.

Enter five digits, but
don't enter all zeros

I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only**
if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III
below.

Spouse's signature ►

Date ► **04/07/25****Practitioner PIN Method Returns Only—continue below****Part III Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► **THOMAS R VETSCHER**Date ► **04/07/25**

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For the year Jan. 1-Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20_____

See separate instructions.

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

Form **1040** (2024)

Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16 1,293	
	17 Amount from Schedule 2, line 3	17	
	18 Add lines 16 and 17	18 1,293	
	19 Child tax credit or credit for other dependents from Schedule 8812	19	
	20 Amount from Schedule 3, line 8	20 20	
	21 Add lines 19 and 20	21 20	
	22 Subtract line 21 from line 18. If zero or less, enter -0-	22 1,273	
	23 Other taxes, including self-employment tax, from Schedule 2, line 21	23 4,639	
	24 Add lines 22 and 23. This is your total tax	24 5,912	
Payments	25 Federal income tax withheld from: a Form(s) W-2 b Form(s) 1099 c Other forms (see instructions) d Add lines 25a through 25c	25a 25b 4,860 25c	
	26 2024 estimated tax payments and amount applied from 2023 return	25d 4,860	
	27 Earned income credit (EIC)	26	
	28 Additional child tax credit from Schedule 8812	27	
	29 American opportunity credit from Form 8863, line 8	28	
	30 Reserved for future use	29	
	31 Amount from Schedule 3, line 15	30	
	32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	31	
	33 Add lines 25d, 26, and 32. These are your total payments	32	
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	33	
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	34	
Direct deposit? See instructions.	b Routing number c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number	35a	
	36 Amount of line 34 you want applied to your 2025 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 1,052	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions	<input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No	
	Designee's name THOMAS R VETSCHER	Phone no. 651-690-2250 Personal identification number (PIN) 56565	
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 REALTOR	If the IRS sent you an Identity Protection PIN, enter it here (see instr.)
	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 instr.)
	Phone no. THOMAS R VETSCHER	Email address THOMAS R VETSCHER	
Paid Preparer	Preparer's name THOMAS R VETSCHER	Preparer's signature THOMAS R VETSCHER	Date 04/07/25 PTIN ***** Check if: <input checked="" type="checkbox"/> Self-employed
Use Only	Firm's name VETSCHER & ASSOCIATES, LLC	Phone no. 651-690-2250	
	2550 UNIVERSITY AVE W STE 185S		
	Firm's address SAINT PAUL MN 55114-2001	Firm's EIN **-**-9059	

Go to www.irs.gov/Form1040 for instructions and the latest information.Form **1040** (2024)

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

2024

Attachment
Sequence No. 01

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

CHRISTOPHER HANSEN & KIM KALLESTAD

Your social security number
*****-**-3935**

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	332
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions):	3	32,835
3	Business income or (loss). Attach Schedule C	4	
4	Other gains or (losses). Attach Form 4797	5	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	6	
6	Farm income or (loss). Attach Schedule F	7	
7	Unemployment compensation		
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	
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z	Other income. List type and amount:	8z	
9	Total other income. Add lines 8a through 8z	9	
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	33,167

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

Schedule 1 (Form 1040) 2024

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	5,150
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	2,320
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	3,788
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 8l 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	11,258

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

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

2024

Attachment
Sequence No. **02**

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

CHRISTOPHER HANSEN & KIM KALLESTAD

Your social security number
*****-**-3935**

Part I Tax

1 Additions to tax:

- a Excess advance premium tax credit repayment. Attach Form 8962
- b Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)
- c Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)
- d Recapture of net EPE from Form 4255, line 2a, column (l)
- e Excessive payments (EP) from Form 4255. Check applicable box and enter amount
 - (i) Line 1a, column (n) (ii) Line 1c, column (n)
 - (iii) Line 1d, column (n) (iv) Line 2a, column (n)
- f 20% EP from Form 4255. Check applicable box and enter amount. See instructions.
 - (i) Line 1a, column (o) (ii) Line 1c, column (o)
 - (iii) Line 1d, column (o) (iv) Line 2a, column (o)
- y Other additions to tax (see instructions):
- z Add lines 1a through 1y

2 Alternative minimum tax. Attach Form 6251

3 Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17

1a		
1b		
1c		
1d		
1e		
1f		
1y		
1z		
2		
3		

Part II Other Taxes

- 4 Self-employment tax. Attach Schedule SE
- 5 Social security and Medicare tax on unreported tip income. Attach Form 4137
- 6 Uncollected social security and Medicare tax on wages. Attach Form 8919
- 7 Total additional social security and Medicare tax. Add lines 5 and 6
- 8 Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required.
If not required, check here
- 9 Household employment taxes. Attach Schedule H
- 10 Repayment of first-time homebuyer credit. Attach Form 5405 if required
- 11 Additional Medicare Tax. Attach Form 8959
- 12 Net investment income tax. Attach Form 8960
- 13 Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12
- 14 Interest on tax due on installment income from the sale of certain residential lots and timeshares
- 15 Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000
- 16 Recapture of low-income housing credit. Attach Form 8611

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

Part II Other Taxes (continued)**17 Other additional taxes:**

a Recapture of other credits. List type, form number, and amount:

b Recapture of federal mortgage subsidy, if you sold your home see instructions

c Additional tax on HSA distributions. Attach Form 8889

d Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889

e Additional tax on Archer MSA distributions. Attach Form 8853

f Additional tax on Medicare Advantage MSA distributions. Attach Form 8853

g Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property

h Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A

i Compensation you received from a nonqualified deferred compensation plan described in section 457A

j Section 72(m)(5) excess benefits tax

k Golden parachute payments

l Tax on accumulation distribution of trusts

m Excise tax on insider stock compensation from an expatriated corporation

n Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866

o Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR

p Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund

q Any interest from Form 8621, line 24

z Any other taxes. List type and amount: _____

17a		
17b		
17c		
17d		
17e		
17f		
17g		
17h		
17i		
17j		
17k		
17l		
17m		
17n		
17o		
17p		
17q		
17z		
18		18
19		19
20	20	
21		21

4,639

Schedule 2 (Form 1040) 2024

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

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

Additional Credits and Payments

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

2024

Attachment
Sequence No. **03**

CHRISTOPHER HANSEN & KIM KALLESTAD

Your social security number
*******-3935**

Part I Nonrefundable Credits

1 Foreign tax credit. Attach Form 1116 if required	1	20
2 Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441	2	
3 Education credits from Form 8863, line 19	3	
4 Retirement savings contributions credit. Attach Form 8880	4	
5a Residential clean energy credit from Form 5695, line 15	5a	
b Energy efficient home improvement credit from Form 5695, line 32	5b	
6 Other nonrefundable credits:		
a General business credit. Attach Form 3800	6a	
b Credit for prior year minimum tax. Attach Form 8801	6b	
c Adoption credit. Attach Form 8839	6c	
d Credit for the elderly or disabled. Attach Schedule R	6d	
e Reserved for future use	6e	
f Clean vehicle credit. Attach Form 8936	6f	
g Mortgage interest credit. Attach Form 8396	6g	
h District of Columbia first-time homebuyer credit. Attach Form 8859	6h	
i Qualified electric vehicle credit. Attach Form 8834	6i	
j Alternative fuel vehicle refueling property credit. Attach Form 8911	6j	
k Credit to holders of tax credit bonds. Attach Form 8912	6k	
l Amount on Form 8978, line 14. See instructions	6l	
m Credit for previously owned clean vehicles. Attach Form 8936	6m	
z Other nonrefundable credits. List type and amount:	6z	
7 Total other nonrefundable credits. Add lines 6a through 6z	7	
8 Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20	8	20

Part II Other Payments and Refundable Credits

9 Net premium tax credit. Attach Form 8962	9	
10 Amount paid with request for extension to file (see instructions)	10	
11 Excess social security and tier 1 RRTA tax withheld	11	
12 Credit for federal tax on fuels. Attach Form 4136	12	
13 Other payments or refundable credits:		
a Form 2439	13a	
b Section 1341 credit for repayment of amounts included in income from earlier years	13b	
c Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c	
d Deferred amount of net 965 tax liability (see instructions)	13d	
z Other refundable credits (see instructions):	13z	
14 Total other payments or refundable credits. Add lines 13a through 13z	14	
15 Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	

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

Schedule 3 (Form 1040) 2024

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

OMB No. 1545-0074

Attach to Form 1040 or 1040-SR.

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

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

2024

Attachment
Sequence No. **07**

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

CHRISTOPHER HANSEN & KIM KALLESTAD

Your social security number
*****-**-3935**

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
	1	24,995	
	2	79,522	
	3	5,964	
		4	19,031
Taxes You Paid	5		
	a	2,544	
	b	4,762	
	c		
	d	7,306	
	e	7,306	
	6		
		7	7,306
Interest You Paid	7	Add lines 5e and 6	
	8		
	a	3,916	
	b		
	c		
	d		
	e	3,916	
	9		
	10	3,916	
Gifts to Charity	11	29,567	
	12	500	
	13		
	14	30,067	
Casualty and Theft Losses	15		
			15
Other Itemized Deductions	16		
Total Itemized Deductions	17	60,320	
	18		

SCHEDULE C

(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment
Sequence No. 09

Name of proprietor

CHRISTOPHER HANSEN

Social security number (SSN)

***-**-3935

A Principal business or profession, including product or service (see instructions)
REALTORB Enter code from instructions
531210

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) 1821 ONACREST CT
City, town or post office, state, and ZIP code MAPLEWOOD MN 55117-2421F Accounting method: (1) Cash (2) Accrual (3) Other (specify) Yes No

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses

H If you started or acquired this business during 2024, check here

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions

J If "Yes," did you or will you file required Form(s) 1099?

 Yes No
 Yes No
 Yes No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	109,106
2	Returns and allowances	<input type="checkbox"/>	2	
3	Subtract line 2 from line 1	<input type="checkbox"/>	3	109,106
4	Cost of goods sold (from line 42)	<input type="checkbox"/>	4	
5	Gross profit. Subtract line 4 from line 3	<input type="checkbox"/>	5	109,106
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<input type="checkbox"/>	6	
7	Gross income. Add lines 5 and 6	<input type="checkbox"/>	7	109,106

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising 16,255	18	Office expense (see instructions)	18	8,049
9		19	Pension and profit-sharing plans	19	
10	Car and truck expenses (see instructions) 24,131	20	Rent or lease (see instructions):		
11	Commissions and fees 4,765	a	Vehicles, machinery, and equipment	20a	
12	Contract labor (see instructions) 11	b	Other business property	20b	
13	Depletion 12	21	Repairs and maintenance	21	
14	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 13	22	Supplies (not included in Part III)	22	
15	Employee benefit programs (other than on line 19) 14	23	Taxes and licenses	23	
16	Insurance (other than health) 15 842	24	Travel and meals:	24a	
16a	Interest (see instructions): a Mortgage (paid to banks, etc.) 16a	a	Travel	24b	1,788
16b	b Other 16b 9,732	b	Deductible meals (see instructions)	25	4,472
17	Legal and professional services 17 4,240	26	Utilities	26	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b 28	27a	Wages (less employment credits)	27a	497
29	Tentative profit or (loss). Subtract line 28 from line 7 29	b	Other expenses (from line 48)	27b	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.	28	Energy efficient commercial bldgs deduction (attach Form 7205)	28	74,771
31	Net profit or (loss). Subtract line 30 from line 29.	29		29	34,335
	• If a profit, enter on both Schedule 1 (Form 1040) , line 3, and on Schedule SE , line 2. (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041 , line 3.	30		30	1,500
	• If a loss, you must go to line 32.	31		31	32,835
32	If you have a loss, check the box that describes your investment in this activity. See instructions.	32a	<input type="checkbox"/> All investment is at risk.		
	• If you checked 32a, enter the loss on both Schedule 1 (Form 1040) , line 3, and on Schedule SE , line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041 , line 3.	32b	<input type="checkbox"/> Some investment is not at risk.		
	• If you checked 32b, you must attach Form 6198 . Your loss may be limited.				

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

OMB No. 1545-0074

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.

2024

Attachment
Sequence No. 12

Name(s) shown on return

CHRISTOPHER HANSEN & KIM KALLESTAD

Your social security number
*****-**-3935**

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	3,618	3,544		0
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 the back				7 74

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	20,316	18,538		31 1,809
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				13 599
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on the back				15 2,408

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

Schedule D (Form 1040) 2024

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	2,482
<ul style="list-style-type: none"> 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?		
<input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> 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	
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	
20	Are lines 18 and 19 both zero or blank and you are not filing Form 4952?		
<input checked="" type="checkbox"/> 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.			
<input type="checkbox"/> 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:	21	()
<ul style="list-style-type: none"> 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.			
22	Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 16.			
<input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.			

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
 (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
 (C) Short-term transactions not reported to you on Form 1099-B

2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked)

3,618

74

Note: If you checked Box A above but the basis reported to the IRS was incorrect, you may file a Form 1040X, Amended U.S. Individual Income Tax Return, to correct the basis.

22/42

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

CHRISTOPHER HANSEN & KIM KALLESTAD

***-**-3935

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II **Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

(D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
 (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
 (F) Long-term transactions not reported to you on Form 1099-B

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Self-Employment Tax

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

OMB No. 1545-0074

2024

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, 1040-SS, or 1040-NR)

CHRISTOPHER HANSEN

Social security number of person
with **self-employment** income

*****-**-3935**

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

1a _____

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AQ

1b _____

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order

2 **32,835**
3 **32,835**

3 Combine lines 1a, 1b, and 2

3 **30,323**

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

4a **30,323**

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

4b _____

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue

4c **30,323**

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income

5a _____

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b **0**

6 Add lines 4c and 5b

6 **30,323**

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2024

7 **168,600**

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$168,600 or more, skip lines

8a _____
8b _____
8c _____

8b through 10, and go to line 11

8d _____

b Unreported tips subject to social security tax from Form 4137, line 10

9 **168,600**

c Wages subject to social security tax from Form 8919, line 10

10 **3,760**

d Add lines 8a, 8b, and 8c

11 **879**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

12 **4,639**

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

11 Multiply line 6 by 2.9% (0.029)

12 **Self-employment tax.** Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040)**, line 4, or **Form 1040-SS, Part I, line 3**

13 **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040)**, line 15

13 **2,320**

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

Schedule SE (Form 1040) 2024

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than \$10,380, or (b) your net farm profits² were less than \$7,493.

14	Maximum income for optional methods	14	6,920
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$6,920. Also, include this amount on line 4b above	15	
16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above	17	

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Name

Identifying number as shown on page 1 of your tax return

CHRISTOPHER HANSEN

****-**-3935

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

<input type="checkbox"/> a Section 951A category income	<input checked="" type="checkbox"/> c Passive category income	<input type="checkbox"/> e Section 901(j) income	<input type="checkbox"/> g Lump-sum distributions
<input type="checkbox"/> b Foreign branch category income	<input type="checkbox"/> d General category income	<input type="checkbox"/> f Certain income re-sourced by treaty	

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. territory, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. territory, use a separate column and line for each country or territory.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i	Enter the name of the foreign country or U.S. territory	Foreign Country or U.S. Territory			Total (Add cols. A, B, and C.)
		A	B	C	
1a	Gross income from sources within country shown above and of the type checked above (see instructions):				
	DIVIDENDS & INTEREST	306			1a 306
b	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions				
	Deductions and losses (Caution: See instructions.):				
2	Expenses definitely related to the income on line 1a (attach statement)				
3	Pro rata share of other deductions not definitely related :				
a	Certain itemized deductions or standard deduction (see instructions)	23,793			
b	Other deds. <small>(attach stmt.)</small> HSA	5,150			
c	Add lines 3a and 3b	28,943			
d	Gross foreign source income (see instructions)	306			
e	Gross income from all sources (see instructions)	167,051			
f	Divide line 3d by line 3e (see instructions)	0.0018			
g	Multiply line 3c by line 3f	53			
4	Pro rata share of interest expense (see instructions):				
a	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b	Other interest expense	7			
5	Losses from foreign sources				
6	Add lines 2, 3g, 4a, 4b, and 5	60			6 60
7	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 246

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
	(i) Paid (k) Accrued	(m) Dividends	(n) Rents and royalties	(o) Interest		(q) Dividends	(r) Rents and royalties	(s) Interest			
A	1099 TAX				35						35
B											
C											

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2

8

35

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2024)

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	35	
10 Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year. If you enter an amount on line 10 and you don't need to attach Schedule B, check here (see instructions)	10		
(If your income was section 951A category income (box a above Part I), leave line 10 blank.)			
11 Add lines 9 and 10	11	35	
12 Reduction in foreign taxes (see instructions)	12	()	
13 Taxes reclassified under high tax kickout (see instructions)	13		
14 Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	35	
15 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	246	
16 Adjustments to line 15 (see instructions)	16		
17 Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	246	
18 Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption	18	15,969	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19 Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	0.0154	
20 Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. Estates and trusts: See instructions	20	1,293	
Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 8978, Partner's Additional Reporting Year Tax, see instructions.			
21 Multiply line 20 by line 19 (maximum amount of credit)	21	20	
22 Increase in limitation (section 960 (c)) (see instructions)	22		
23 Add lines 21 and 22	23	20	
24 Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24	20	

Part IV Summary of Credits From Separate Parts III (see instructions)

25 Credit for taxes on section 951A category income	25		
26 Credit for taxes on foreign branch category income	26		
27 Credit for taxes on passive category income	27		
28 Credit for taxes on general category income	28		
29 Credit for taxes on section 901(j) income	29		
30 Credit for taxes on certain income re-sourced by treaty	30		
31 Credit for taxes on lump-sum distributions	31		
32 Add lines 25 through 31	32		
33 Enter the smaller of line 20 or line 32	33	20	
34 Reduction of credit for international boycott operations. See instructions for line 12	34		
35 Subtract line 34 from line 33. This is your foreign tax credit . Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	20	

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	15,969
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	7,306
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	332
c	Investment interest expense (difference between regular tax and AMT)	
d	Depletion (difference between regular tax and AMT)	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	
f	Alternative tax net operating loss deduction	
g	Interest from specified private activity bonds exempt from the regular tax	
h	Qualified small business stock, see instructions	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
k	Disposition of property (difference between AMT and regular tax gain or loss)	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
m	Passive activities (difference between AMT and regular tax income or loss)	
n	Loss limitations (difference between AMT and regular tax income or loss)	
o	Circulation costs (difference between regular tax and AMT)	
p	Long-term contracts (difference between AMT and regular tax income)	
q	Mining costs (difference between regular tax and AMT)	
r	Research and experimental costs (difference between regular tax and AMT)	
s	Income from certain installment sales before January 1, 1987	
t	Intangible drilling costs preference	
3	Other adjustments, including income-based related adjustments	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	22,967

Part II Alternative Minimum Tax (AMT)

5	Exemption.	
	IF your filing status is...	AND line 4 is not over...
	Single or head of household	\$ 609,350
	Married filing jointly or qualifying surviving spouse	1,218,700
	Married filing separately	609,350
	Then enter on line 5...	
		\$ 85,700
		133,300
		66,650
	If line 4 is over the amount shown above for your filing status, see instructions.	
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	0
7	<ul style="list-style-type: none"> If you are filing Form 2555, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$232,600 or less (\$116,300 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,652 (\$2,326 if married filing separately) from the result. 	
8	Alternative minimum tax foreign tax credit (see instructions)	
9	Tentative minimum tax. Subtract line 8 from line 7	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 1z. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	1,273
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	0

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

Form 6251 (2024)

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

KIM KALLESTAD
CHRISTOPHER HANSEN

Social security number of HSA beneficiary.

If both spouses have HSAs, see instructions.

***-**-9751

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2024.
See instructions

2 HSA contributions you made for 2024 (or those made on your behalf), including those made by the unextended due date of your tax return that were for 2024. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions

3 If you were under age 55 at the end of 2024 and, on the first day of **every** month during 2024, you were, or were considered, an eligible individual with the **same** coverage, enter \$4,150 (\$8,300 for family coverage). **All others**, see the instructions for the amount to enter

4 Enter the amount you and your employer contributed to your Archer MSAs for 2024 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2024, also include any amount contributed to your spouse's Archer MSAs

5 Subtract line 4 from line 3. If zero or less, enter -0

6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2024, see the instructions for the amount to enter

7 If you were age 55 or older at the end of 2024, married, and you or your spouse had family coverage under an HDHP at any time during 2024, enter your additional contribution amount. See instructions

8 Add lines 6 and 7

9 Employer contributions made to your HSAs for 2024

10 Qualified HSA funding distributions

11 Add lines 9 and 10

12 Subtract line 11 from line 8. If zero or less, enter -0-

13 **HSA deduction** (see instructions)

 Self-only Family

2	5,150
3	5,150
4	
5	5,150
6	5,150
7	
8	5,150
9	
10	
11	
12	5,150
13	5,150

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a Total distributions you received in 2024 from all HSAs (see instructions)

b Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions

c Subtract line 14b from line 14a

15 Qualified medical expenses paid using HSA distributions (see instructions)

16 **Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8f

17a If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here

b **Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 17c

14a	5,150
14b	
14c	5,150
15	5,150
16	0
17b	

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule

19 Qualified HSA funding distribution

20 **Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f

21 **Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d

18	
19	
20	
21	

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

Form 8889 (2024)

**Qualified Business Income Deduction
Simplified Computation****2024**Attachment
Sequence No. **55**Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

CHRISTOPHER HANSEN & KIM KALLESTADYour taxpayer identification number
*****-**-3935**

Note: You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See *instructions*.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$191,950 (\$383,900 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	REALTOR	***-**-3935	26,727
ii			
iii			
iv			
v			
2 Total qualified business income or (loss). Combine lines 1i through 1v, column (c)		2	26,727
3 Qualified business net (loss) carryforward from the prior year		3	()
4 Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-		4	26,727
5 Qualified business income component. Multiply line 4 by 20% (0.20)		5	5,345
6 Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)		6	2
7 Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year		7	()
8 Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-		8	2
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	5,345
11 Taxable income before qualified business income deduction (see instructions)		11	19,202
12 Enter your net capital gain, if any, increased by any qualified dividends (see instructions)		12	3,037
13 Subtract line 12 from line 11. If zero or less, enter -0-		13	16,165
14 Income limitation. Multiply line 13 by 20% (0.20)		14	3,233
15 Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)		15	3,233
16 Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-		16	()
17 Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-		17	0

For Privacy Act and Paperwork Reduction Act Notice, see *instructions*.Form **8995** (2024)

Filing Status: <input type="checkbox"/> 1 Single <input checked="" type="checkbox"/> 2 Married filing jointly <input type="checkbox"/> 3 Married filing separately <input type="checkbox"/> 4 Head of household* <input type="checkbox"/> 5 Qualifying widow(er)*		*Qualifying person that is a child but not a dependent:																																																									
MFS spouse name:																																																											
Taxpayer first name and initial CHRISTOPHER		Last name HANSEN																																																									
If a joint return, spouse's first name and initial KIM		Last name KALLESTAD																																																									
Home address (number and street). If you have a P.O. box, see instructions. 1821 ONACREST CT			Apt. no.																																																								
City, town or post office, state, and ZIP code. MAPLEWOOD MN 55117-2421			Presidential Election Campaign <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse																																																								
Foreign country name		Foreign province/state/county	Foreign postal code																																																								
At anytime during 2024, did you receive, sell, send, exchange, or otherwise acquire financial interest in any digital assets? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>																																																											
6a <input checked="" type="checkbox"/> Taxpayer. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse																																																											
Boxes checked on 6a and 6b Children on 6c who lived with you Children on 6c who did not live with you Dependents on 6c not entered above Total. Add lines above 2																																																											
6c Dependents: <table border="1"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Social security number</th> <th>(3) Relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if qualifies for Child tax credit</th> <th>Other dependents</th> <th>If more than four dependents, <input type="checkbox"/> here</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td></td></tr> </tbody> </table>				(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for Child tax credit	Other dependents	If more than four dependents, <input type="checkbox"/> here					<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>	
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Name CHRISTOPHER HANSEN & KIM KALLESTAD

Tp TIN ***-**-3935

Tax and Credits (Schedules 2, 3)

Standard Deduction for—

- People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

- All others: Single or Married filing separately, \$14,600

- Married filing jointly or Qualifying widow(er), \$29,200
- Head of household, \$21,900

Other Taxes (Schedule 2)

Payments (Schedule 3)

Refund

Amount You Owe

Int/Pen

Third Party Designee

Other Info

38	Amount from line 37 (adjusted gross income)	38	79,522
39a	Check <input type="checkbox"/> You were born before January 2,1960, <input type="checkbox"/> Blind. if: <input type="checkbox"/> Spouse was born before January 2,1960, <input type="checkbox"/> Blind. } Total boxes checked ► 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	60,320
a		40b	
41	Subtract line 40 and 40b from line 38	41	19,202
42	Qualified business income deduction (see instructions)	42	3,233
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	15,969
44	Tax (see instr.). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> _____	44	1,293
45	Alternative minimum tax (see instructions). Attach Form 6251	45	
46	Additions to tax (Excess advance premium tax credit repayment and clean vehicle repayment)	46	
47	Add lines 44, 45, and 46	47	1,293
48	Foreign tax credit. Attach Form 1116 if required	48	20
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit/credit for other dependents	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
55	Add lines 48 through 54. These are your total credits	55	20
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	1,273
57	Self-employment tax. Attach Schedule SE	57	4,639
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	61	
62	Section 965 net tax liability installment from Form 965-A	62	
63	Add lines 56 through 61. This is your total tax	63	5,912
64	Federal income tax withheld from:	64a	
a	Form(s) W-2	64b	4,860
b	Form(s) 1099	64c	
c	Other forms	65	
65	2024 estimated tax payments and amount applied from 2023 return	66	
66	Earned income credit (EIC)	67	
67	Additional child tax credit. Attach Schedule 8812	68	
68	American opportunity credit from Form 8863, line 8	69	
69	Recovery rebate credit	70	
70	Net premium tax credit. Attach Form 8962	71	
71	Amount paid with request for extension to file	72	
72	Excess social security and tier 1 RRTA tax withheld	73	
73	Credit for federal tax on fuels. Attach Form 4136	74	
74	Other payments and refundable credits	75	4,860
75	Total pymts. Add lines 64 - 74.		

76 If line 75 is more than line 63, subtract line 63 from line 75. This is the amount you overpaid

76

77a Amount of line 76 you want refunded to you. If Form 8888 is attached, check here ►

77a

► b Routing number ► c Type: Checking Savings► d Account number

78 Amount of line 76 you want applied to your 2025 estimated tax ► 78

79	Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions	79	1,052
80	Estimated tax penalty (see instructions) <input type="text"/> 80		

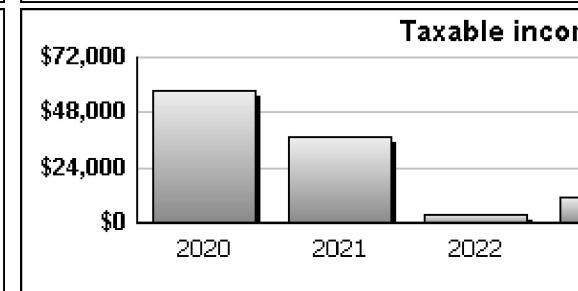
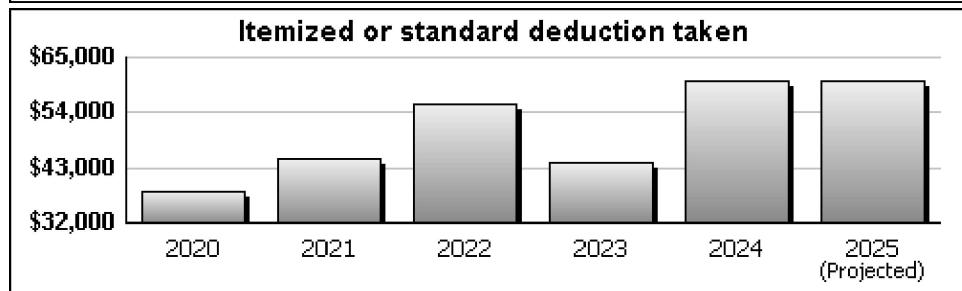
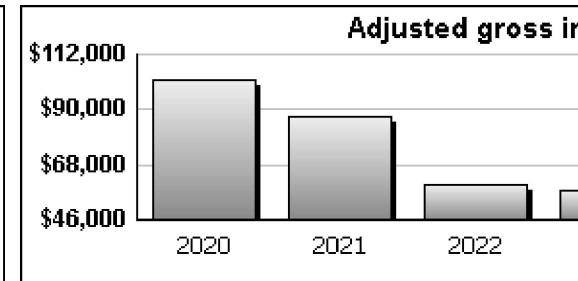
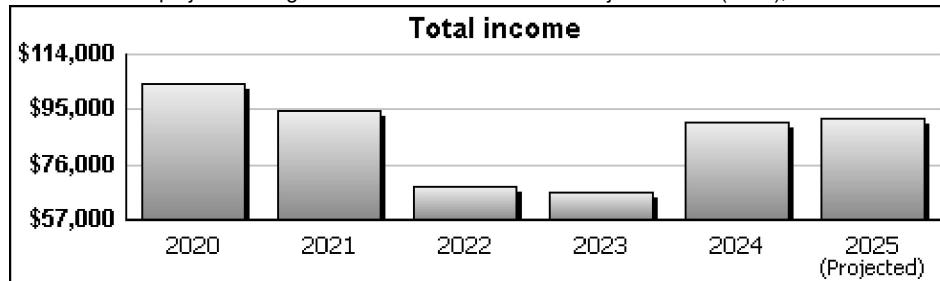
Int/Pen	Date filed	Int	Fail to file	Fail to pay	Total
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Personal identification no. (PIN) ► 56565				
	Designee's Name ► THOMAS R VETSCHER				
Other Info	Taxpayer Daytime phone number	Taxpayer: Occupation REALTOR		IRS Identity Protection PIN	
	Spouse: Occupation			IRS Identity Protection PIN	
	<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse	Email address			

REALTOR**Statement 1 - Schedule C, Page 2, Line 43 - Vehicle Information**

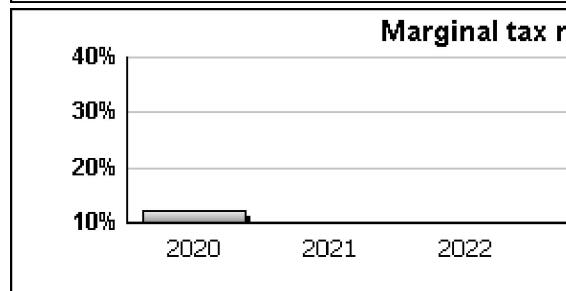
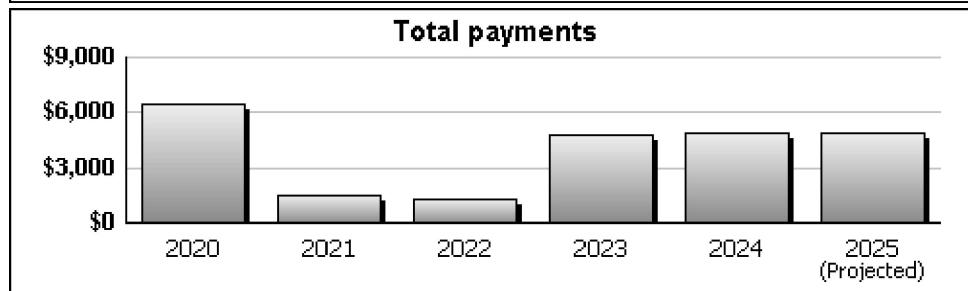
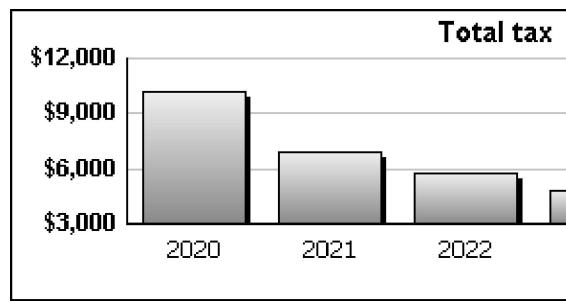
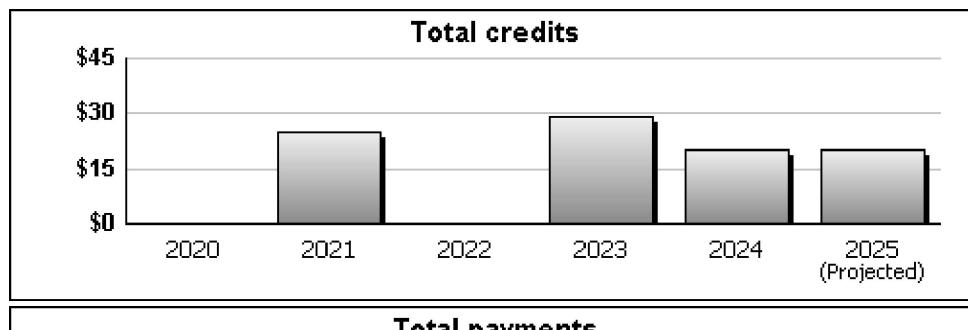
Date In Service	Business Miles	Commuting Miles	Other Miles	Off Duty?	N	Other	Vehicle?	N	Evidence?	N	Written?	N
1/01/15				X		X			X		X	
5/01/21	36,017		4,002	X		X			X		X	

Name	CHRISTOPHER HANSEN & KIM KALLESTAD				Taxpayer Identification N
	2020	2021	2022	2023	
Filing Status	MFJ	MFJ	MFJ	MFJ	MFJ
Salaries and wages	69,122	1,886			
Interest income	77	32	1	7	
Dividend income	1,016	2,194	1,369	1,030	
Business income/loss	29,871	36,234	38,903	26,789	
Capital gains/losses	3,561	19,659	-1,974	-1,392	
Other gains/losses					
IRA distributions, pensions, annuities	15	34,293	30,346	39,330	
Rent, royalty, farm rental income					
Partnership/S corp income					
Estate or trust income					
Farm income/loss					
Other income/loss				796	
Total income	103,662	94,298	68,645	66,560	
Total adjustments	2,111	7,369	8,301	9,254	
Adjusted gross income	101,551	86,929	60,344	57,306	
Allowable itemized deductions	38,276	44,949	55,844	44,167	
Standard deduction	24,800	25,100	25,900	27,700	
Itemized or standard deduction taken	38,276	44,949	55,844	44,167	
Exemptions					
Taxable income before Qual Bus Inc Ded	57,723	41,980	4,500	13,139	
Qual Bus Inc Ded		4,448	735	2,518	
Taxable income	57,723	37,532	3,765	10,621	

* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.



Name	CHRISTOPHER HANSEN & KIM KALLESTAD				Taxpayer Identification N
	2020	2021	2022	2023	
Taxable income	57,723	37,532	3,765	10,621	
Tax on taxable income and Form 8962	6,022	1,778	294	1,008	
Alternative minimum tax					
Total credits		25		29	
Net tax liability	6,022	1,753	294	979	
Self-employment taxes	4,221	5,119	5,497	3,785	
Other taxes					
Total tax	10,243	6,872	5,791	4,764	
Income tax withheld	6,415	1,519	1,305	2,486	
Estimated tax payments					
Other payments				2,270	
Total payments	6,415	1,519	1,305	4,756	
Total due/-refund	3,828	5,353	4,486	8	
Penalties and interest			157		
Net tax due/-refund	3,828	5,353	4,643	8	
Refund applied to estimated tax payments					
Refund received					
Marginal tax rate	12.0 %	10.0 %	10.0 %	10.0 %	
Effective tax rate	18.0 %	18.0 %	100.0 %	45.0 %	



Name

CHRISTOPHER HANSEN & KIM KALLESTAD

Taxpayer Identification Number
****-**-3935

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income, further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status **MARRIED FILING JOINTLY** Tax Pct Total Tax (In 27) divided Total Taxable Income (In 19) **8.0 %**
 Tax Method **QUALIFIED DIVIDENDS & CAPITAL GAIN TAX WORKSHEET**

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates	Tax using Ordinary rates	Tax savings
-------------------------------	--------------------------	-------------

	Marginal		Amount of Income to Next Tax Bracket
Taxable Amount	Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range
Ordinary Income	12,932	10.0 %	\$0 - \$23,200
Capital Income	3,037	0.0 %	\$0 - \$94,300
Capital Income - 1250			
Capital Income - 1202			

*Tax on taxable ordinary income under \$100,000 is determined using IRS Tax Tables that impose the same amount of tax on taxable income within \$50 intervals. Therefore, the column (b) Tax may not be calculated as column (a) times the applicable line tax rate.

Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax*
1. 10% rate	12,932	1,293
2. 12% rate	1a. _____	1b. _____
3. 22% rate	2a. _____	2b. _____
4. 24% rate	3a. _____	3b. _____
5. 32% rate	4a. _____	4b. _____
6. 35% rate	5a. _____	5b. _____
7. 37% rate	6a. _____	6b. _____
8. Total ordinary taxable income and ordinary tax. Add lines 1 through 7	12,932	1,293

Income taxed at capital gains rates

9. 0% capital gains rate	MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$94,050	9a. 3,037	9b. 0
10. 15% capital gains rate	10a. _____	10b. _____	
11. 20% capital gains rate	11a. _____	11b. _____	
12. 25% capital gains rate	12a. _____	12b. _____	
13. 28% capital gains rate	13a. _____	13b. _____	
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	3,037	14a. 3,037	14b. _____

Total taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15. 12,932
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 3,037
17. Add lines 15 and 16.	17. 15,969
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18. _____
19. Taxable income reported on 1040/1040SR, line 15, (1040NR, line 15). Subtract line 18 from line 17.	19. 15,969

Total tax

20. Total ordinary tax. Enter the amount from line 8b.	20. 1,293
21. Total capital gains tax. Enter the amount from line 14b.	21. _____
22. Tax on child's interest and dividend.	22. _____
23. Tax on lump-sum distribution.	23. _____
24. Other taxes.	24. _____
25. Add lines 20 through 24.	25. 1,293
26. Enter the tax allocated to the net exclusion amount from the Foreign Earned Income Tax Worksheet, line 5.	26. _____
27. Total tax reported on 1040/1040SR, line 16, (1040NR, line 16). Subtract line 26 from line 25.	27. 1,293

Form 1040

Reconciliation Worksheet - Projected Taxable Income & Tax

2025

Name

CHRISTOPHER HANSEN & KIM KALLESTAD

Taxpayer Identification Number

***-**-3935

Tax brackets are rates applied to specific levels of taxable income. Various rates apply to different portions of the total taxable income. Type of income further determines the rate applied. Marginal Tax Rate is the tax paid on the highest level of taxable income. This worksheet details how projected 2025 tax is calculated on ordinary income and capital gain income, the percentage of taxable income, marginal tax rate and the tax method used.

Filing Status MARRIED FILING JOINTLY Tax Pct Total Tax (In 24) divided by Total Taxable Income (In 19) 8.0 %
 Tax Method CAPITAL GAINS RATE TAX

Tax using ordinary and capital gains rates exceeds tax using only ordinary rates. Taxable income is taxed only using ordinary rates:

Tax using capital gains rates

Tax using Ordinary rates

Tax savings

	Taxable Amount	Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	<u>13,956</u>	<u>10.0 %</u>	<u>1,396</u>	<u>\$0 - \$23,850</u>	<u>9,894</u>
Capital Income	<u>3,037</u>	<u>0.0 %</u>		<u>\$0 - \$96,700</u>	<u>93,663</u>
Capital Income - 1250		%			
Capital Income - 1202		%			

Projected Income taxed at ordinary rates

	(a) Taxable Income	(b) Tax
1. 10.0% rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$23,850</small>	<u>13,956</u>	<u>1,396</u>
2. 12.0% rate	2a.	2b.
3. 22.0% rate	3a.	3b.
4. 24.0% rate	4a.	4b.
5. 32.0% rate	5a.	5b.
6. 35.0% rate	6a.	6b.
7. 37.0% rate	7a.	7b.
8. Total projected ordinary taxable income and ordinary tax. Add lines 1 through 7.	<u>13,956</u>	<u>1,396</u>

Projected Income taxed at capital gains rates

9. 0% capital gains rate <small>MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$96,700</small>	<u>3,037</u>	<u>0</u>
10. 15% capital gains rate	10a.	10b.
11. 20% capital gains rate	11a.	11b.
12. 25% capital gains rate <small>Unrecaptured Section 1250 Gain</small>	12a.	12b.
13. 28% capital gains rate <small>Small business stock, collectibles</small>	13a.	13b.
14. Total projected taxable capital gains and capital gains tax. Add lines 9 through 13.	<u>3,037</u>	14b.

Total projected taxable income

15. Total ordinary taxable income. Enter the amount from line 8a.	15. <u>13,956</u>
16. Total capital gains taxable income. Enter the amount from line 14a.	16. <u>3,037</u>
17. Add lines 15 and 16.	17. <u>16,993</u>
18. Enter the net foreign exclusion amount from the Foreign Earned Income Tax Worksheet, line 2c.	18.
19. Projected taxable income reported on Federal Tax Projection Worksheet. Subtract line 18 from line 17.	19. <u>16,993</u>

Total projected tax

20. Total ordinary tax. Enter the amount from line 8b.	20. <u>1,396</u>
21. Total capital gains tax. Enter the amount from line 14b.	21.
22. Add lines 20 and 21.	22. <u>1,396</u>
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign Earned Earned Income Tax Worksheet, line 5.	23.
24. Total projected 2025 tax reported on Federal Tax Projection Worksheet 2. Subtract line 23 from line 22	24. <u>1,396</u>



2024 Form M1, Individual Income Tax

Do not use staples on anything you submit.

CHRISTOPHER
Your First Name and Initial

HANSEN
Last Name

*****3935
Your Social Security Number

06 23 1968
Your Date of Birth (MM/DD/YYYY)

KIM
If a Joint Return, Spouse's First Name and Initial

KALLESTAD
Spouse's Last Name

*****9751
Spouse's Social Security Number

12 06 1960
Spouse's Date of Birth

1821 ONACREST CT

Current Home Address

MAPLEWOOD
City

MN 55117-2421
State ZIP Code

County

New Foreign

Check if Address is:

2024 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
Your Code						
Spouse's Code						
Democratic/Farmer-Labor	12	Libertarian	16	General Campaign Fund	99	

From Your Federal Return (see *instructions*)

A. Wages, salaries, tips, etc.	53438	B. IRA, pensions, and annuities	C. Unemployment	D. Federal taxable income
				15969
1 Federal adjusted gross income (from line 11 of federal Form 1040 and 1040-SR)				1 <input type="checkbox"/> 79522
2 Additions to income from line 10 of Schedule M1M and line 9 of Schedule M1MB (see <i>instructions</i>)				2 <input type="checkbox"/> 220
3 Add lines 1 and 2				3 <input type="checkbox"/> 79742
4 Itemized deductions (from Schedule M1SA) or your standard deduction (see <i>instructions</i>)				4 <input type="checkbox"/> 55788
5 Exemptions (from Schedule M1DQC)				5 <input type="checkbox"/>
6 State income tax refund from line 1 of federal Schedule 1				6 <input type="checkbox"/> 332
7 Subtractions from line 35 of Schedule M1M and line 21 of Schedule M1MB (see <i>instructions</i>)				7 <input type="checkbox"/> 32
8 Total subtractions. Add lines 4 through 7				8 <input type="checkbox"/> 56152
9 Minnesota taxable income. Subtract line 8 from line 3. If zero or less, leave blank.				9 <input type="checkbox"/> 23590
10 Tax from the table or schedules in the Form M1 <i>instructions</i>				10 <input type="checkbox"/> 1260
11 Alternative minimum tax (enclose Schedule M1MT)				11 <input type="checkbox"/>
12 Add lines 10 and 11				12 <input type="checkbox"/> 1260
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 <input type="checkbox"/> 1260

13a 0 13b 0

1015



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 (d) Schedule NIIT 14 ■ _____

15 Tax before credits. Add lines 13 and 14 15 _____ **1260**

16 Amount from line 19 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 _____ **1260**

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 _____ **1260**

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 ■ _____ **2544**

21 Minnesota estimated tax and extension payments made for 2024 21 ■ _____

22 Amount from line 13 of Schedule M1REF, *Refundable Credits* (see *instructions*; enclose Schedule M1REF) 22 ■ _____

23 Total payments. Add lines 20 through 22 23 _____ **2544**

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 ■ _____ **1284**

25 Direct deposit of your refund (*you must use an account not associated with a foreign bank*):
 Checking Savings **091000022** *******0339**
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 2025 estimated tax 30 ■ _____

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

Your Signature _____

Spouse's Signature (If Filing Jointly) _____

Date (MM/DD/YYYY) _____

Daytime Phone _____

Email Address _____

THOMAS R VETSCHER

04 07 2025

Paid Preparer's Signature _____

Date (MM/DD/YYYY) _____

PTIN or VITA/TCE # (required) _____

6516902250

TVETSCHER@VETSCHER-CPAS.COM

Preparer's Daytime Phone _____

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.

I am filing this return for Net Investment Income Tax requirements (see *instructions*).

I authorize the Minnesota Department of Revenue to share necessary return information with MNsure for the purpose of contacting me with information about my estimated eligibility for free or reduced-cost health insurance (see *instructions*).

Include a copy of your 2024 federal return and schedules.

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



2024 Schedule M1W, Minnesota Income Tax Withheld

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

CHRISTOPHER

Your First Name and Initial

KIM

If a Joint Return, Spouse's First Name and Initial

HANSEN

Last Name

KALLESTAD

Spouse's Last Name

*******3935**

Your Social Security Number

*******9751**

Spouse's Social Security Number

If you received a federal Form W-2, 1099, W-2G, 1042-S, or Minnesota Schedule KPI, KS, or KF showing Minnesota income tax withheld, complete this schedule to determine line 20 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.

A	B—Box 13	C—Box 15	D—Box 16	E—Box 17
If the Form W-2 is for:	If Retirement Plan box is checked, mark an X below.	Employer's seven-digit Minnesota Tax ID Number	State wages, tips, etc. (round to nearest whole dollar)	Minnesota tax withheld (round to nearest whole dollar)
• you, enter 1				
• spouse, enter 2				
a1 _____	b1 <input type="checkbox"/>	c1 MN _____	d1 _____	e1 _____
a2 _____	b2 <input type="checkbox"/>	c2 MN _____	d2 _____	e2 _____
a3 _____	b3 <input type="checkbox"/>	c3 MN _____	d3 _____	e3 _____
a4 _____	b4 <input type="checkbox"/>	c4 MN _____	d4 _____	e4 _____
a5 _____	b5 <input type="checkbox"/>	c5 MN _____	d5 _____	e5 _____

Subtotal for additional Forms W-2 (from line 5 on page 2)

Total Minnesota tax withheld on all Forms W-2 (add amounts in line 1, column E) 1 ■ _____

2 Minnesota tax withheld on Forms 1099, W-2G, and 1042-S. If you have more than four forms, complete line 6 on the back.

A	B	C	D
If the Form 1099, W-2G, or 1042-S is for:	Payer's seven-digit Minnesota Tax ID Number (if unknown, contact the payer)	Income amount (see the table on the back for amounts to include)	Minnesota tax withheld (round to nearest whole dollar)
• you, enter 1			
• spouse, enter 2			

a1 <u>2</u> _____	b1 MN *****	c1 <u>23082</u> _____	d1 <u>1620</u> _____
a2 <u>2</u> _____	b2 MN *****	c2 <u>30346</u> _____	d2 <u>660</u> _____
a3 <u>2</u> _____	b3 MN *****	c3 _____	d3 <u>264</u> _____
a4 _____	b4 MN _____	c4 _____	d4 _____

Subtotal for additional 1099, W-2G, and 1042-S (from line 6 on page 2)

Total Minnesota tax withheld on all 1099, W-2G, and 1042-S (add amounts in line 2, column D) 2 ■ _____ 2544

3 Total Minnesota tax withheld by partnerships, S corporations, and fiduciaries

(from line 7 on page 2) 3 ■ _____

4 Total. Add the Minnesota tax withheld on lines 1, 2, and 3.

Enter the total here and on line 20 of Form M1 4 ■ _____ 2544

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



2024 Schedule M1M, Income Additions and Subtractions

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

CHRISTOPHER
Your First Name and Initial

HANSEN
Your Last Name

*******3935**
Your Social Security Number

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 ■ _____ 220
- 3 Expenses deducted on your federal return attributable to income not taxed by Minnesota (*other than interest or mutual fund dividends from U.S. bonds*) 3 ■ _____
- 4 Capital gain portion of a lump-sum distribution (*from line 6 of federal Form 4972; enclose Form 4972*) 4 ■ _____
- 5 Addition from line 7 of Schedule M1HOME (*enclose Schedule M1HOME*) 5 ■ _____
- 6 Distributions from higher education savings accounts used for K-12 tuition (*see instructions*) 6 ■ _____
- 7 This line intentionally left blank 7 ■ _____
- 8 This line intentionally left blank 8 ■ _____
- 9 This line intentionally left blank 9 ■ _____
- 10 Add lines 1 through 9. Enter the total here and on line 2 of Form M1 10 ■ _____ 220

Subtractions from Income

- 11 If you are not filing Schedule M1SA, and your charitable contributions were more than \$500, see instructions 11 ■ _____
- 12 Social Security benefit subtraction (*determine from worksheet in instructions*) 12 ■ _____
- 13 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 13 ■ _____
- 14 Net interest or mutual fund dividends from U.S. bonds (*see instructions*) 14 ■ _____ 32
- 15 Subtraction for contributions to a qualified education savings plan (*enclose Schedule M1529*) 15 ■ _____
- 16 Subtraction for persons age 65 or older, or permanently and totally disabled (*enclose Schedule M1R*) 16 ■ _____
- 17 Railroad Retirement Board benefits (*see instructions*) 17 ■ _____
- 18 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 zero or less, enter 0 18 ■ _____
• Place an X in one box to indicate the reciprocity state
of which you were a resident during 2024 Michigan North Dakota
- 19 Subtraction of reservation income for American Indians (*see instructions*) 19 ■ _____
- 20 Federal active-duty military pay received for services performed while a Minnesota resident, to the extent the income is federally taxable. If you received a military pension, see line 25 20 ■ _____
- 21 Minnesota National Guard members and reservists: See instructions 21 ■ _____



22	Residents of another state: Enter your federal active duty military pay, to the extent the income is federally taxable. If you received a military pension, see line 25	22	<input type="checkbox"/>	_____
23	Organ donor subtraction (see <i>instructions</i>)	23	<input type="checkbox"/>	_____
24	Volunteer mileage reimbursement subtraction	24	<input type="checkbox"/>	_____
25	Subtraction for military pensions or other military retirement pay (see <i>instructions</i>)	25	<input type="checkbox"/>	_____
26	Post-service education awards received for service in an AmeriCorps National Service program	26	<input type="checkbox"/>	_____
27	Subtraction for interest earned from a designated first-time homebuyer savings account (enclose <i>Schedule M1HOME</i>)	27	<input type="checkbox"/>	_____
28	Subtraction for discharge of indebtedness of educational loans (see <i>instructions</i>)	28	<input type="checkbox"/>	_____
29	Qualified public pension subtraction (enclose <i>Schedule M1QPEN</i>)	29	<input type="checkbox"/>	_____
30	Subtraction for damages received under sexual harassment or abuse claims (see <i>instructions</i>)	30	<input type="checkbox"/>	_____
31	Subtraction for long-term service and support workforce incentive grants (see <i>instructions</i>)	31	<input type="checkbox"/>	_____
32	Subtraction for Nursing Facility Workforce Incentive Grants (see <i>instructions</i>)	32	<input type="checkbox"/>	_____
33	Subtraction for one-time refund for tax year 2021 reported on 2024 Form 1099-MISC	33	<input type="checkbox"/>	_____
34	This line intentionally left blank	34	<input type="checkbox"/>	_____
35	Add lines 11 through 34. Enter the total here and on line 7 of Form M1	35		32

You must include this schedule with your Form M1.



* 2 4 1 1 6 1 *

2024 Schedule M1SA, Minnesota Itemized Deductions
CHRISTOPHER
Your First Name and Initial

HANSEN
Last Name

*****3935
Your Social Security Number

Medical and Dental Expenses

1	Medical and dental expenses (see <i>instructions</i>)	1 ■	24995
2	Adjusted gross income (see <i>instructions</i>)	2	79522
3	Multiply line 2 by 10% (.10)	3	7952
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	4 ■	17043

Taxes You Paid

5	Real estate taxes (see <i>instructions</i>)	5 ■	4762
6	Personal property taxes (see <i>instructions</i>)	6 ■	
7	Add lines 5 and 6	7 ■	4762
8	Enter the lesser of line 7 or \$10,000 (\$5,000 if Married Filing Separately)	8 ■	4762
9	Other taxes. List the type and amount	9 ■	
10	Add lines 8 and 9	10 ■	4762

Interest You Paid

11	Home mortgage interest and points on federal Form 1098	11	3916
12	Home mortgage interest and points not reported to you on Form 1098 (see <i>instructions</i>)	12	
13	Investment interest expense	13	
14	Add lines 11 through 13	14 ■	3916

Charitable Contributions

15	Charitable contributions by cash or check (see <i>instructions</i>)	15	29567
16	Charitable contributions by other than cash or check (see <i>instructions</i>)	16	500
17	Carryover of charitable contributions from a prior year	17	
18	Add lines 15 through 17	18 ■	30067

Casualty and Theft Losses

19	Casualty or theft loss (enclose Schedule M1CAT)	19 ■	
----	---	------	--

Unreimbursed Employee Business Expenses

20	Unreimbursed employee expenses (enclose Schedule M1UE)	20 ■	
21	Adjusted gross income (see <i>instructions</i>)	21	79522
22	Multiply line 21 by 2% (.02)	22	1590
23	Subtract line 22 from line 20. If zero or less, enter 0	23 ■	

Other Miscellaneous Deductions

24	Other miscellaneous deductions (see <i>instructions</i>)	24 ■	
List type and amount			
25	Add lines 4, 10, 14, 18, 19, 23, and 24	25 ■	55788
26	Complete the worksheet in the instructions if Line 1 of Form M1 is more than \$232,500 (\$116,250 if your filing status is Married Filing Separately)	26 ■	
27	Subtract line 26 from line 25. Enter the result here and on line 4 of Form M1	27 ■	55788



2024 Form M1PR, Homestead Credit Refund

CHRISTOPHER
Your First Name and Initial

HANSEN
Last Name

*******3935**

06231968

Your Date of Birth (MM/DD/YYYY)

KIM
If a Joint Return, Spouse's First Name and Initial

KALLESTAD
Spouse's Last Name

*******9751**

12061960

Spouse's Date of Birth

1821 ONACREST CT
Current Home Address

MN
State

Check if Address is:

New

Foreign

MAPLEWOOD
City

182922420073
Property ID Number

55117-2421

Check if Mobile Home Owner

ZIP Code

RAMSEY

County where property is located

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
Your Code	Spouse's Code			12	Libertarian	16	General Campaign Fund	99

1 Federal adjusted gross income (from Line 1 of Form M1, see instructions if you did not file Form M1) **1 ■ 79522**

2 Nontaxable Social Security and/or Railroad Retirement Board benefits (see instructions) **2 ■**

3 Deduction for contributions to a qualified retirement plan on federal Schedule 1 (see instructions) **3 ■**

4 Total government assistance payments (see instructions) **4 ■**

5 Co-occupant Income (from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative) **5 ■**

6 Additional Nontaxable Income. Add the amounts on column B below (see instructions) **6 ■ 9670**

A — Type of Income

B — Income Amount

a1 PEN & ANNUITY PAYMTS

b1 4300

a2 FED HSA DEDUCT

b2 5150

a3 FED NONTAX INT

b3 220

7 Add lines 1 through 6 **7 ■ 89192**

8 Subtraction for 65 or older (born before January 2, 1960) or disabled:

If you (or your spouse if filing a joint return) are age 65 or older or are disabled, enter \$5,050: **8 ■**

Check the box if you or your spouse are: (A) 65 or Older (B) Disabled

9 Dependent Subtraction: Enter your subtraction for dependents (use worksheet in instructions) **9 ■**

Number of dependents: _____

Names and Social Security numbers: _____

10 Retirement Account Subtraction (see instructions) **10 ■**

11 Total other subtractions (see instructions) **11 ■**

Subtraction type _____

12 Add lines 8 through 11 **12 ■**



* 2 4 5 2 2 1 *

13	Subtract line 12 from line 7	13	89192
14	Property tax from line 1 of Statement of Property Taxes Payable in 2025	14 ■	4554
15	If claiming the special refund, enter amount from line 13 of Schedule M1PR-SR (see <i>instructions</i>)	15 ■	
16	Subtract line 15 from line 14 (<i>if result is zero or less, leave blank</i>)	16	4554
17	Homestead Credit Refund (see <i>instructions</i>)	17	1689
18	Add lines 15 and 17	18 ■	1689
19	Nongame Wildlife Fund contribution. Your refund will be reduced by this amount	19 ■	
20	Your Refund. Subtract line 19 from line 18. Continue to line 21	20 ■	1689
21	Direct deposit of your refund (<i>you must use an account not associated with a foreign bank</i>):		

Checking Savings 091000022 *******0339**
 Routing Number Account Number

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

Your Signature	Spouse's Signature (If Filing Jointly)	Date (MM/DD/YYYY)	Daytime Phone
THOMAS R VETSCHER	04 07 2025	*****	651 690225
Paid Preparer's Signature	Date (MM/DD/YYYY)	PTIN or VITA/TCE # (required)	Preparer's Daytime Phone

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

Mail to: Minnesota Property Tax Refund, Mail Station 0020, 600 Robert St. N., St. Paul, MN 55146-0020