

**VETSCHER & ASSOCIATES, LLC  
2550 UNIVERSITY AVE W STE 185S  
SAINT PAUL, MN 55114-2001  
651-690-2250  
www.vetscher-cpas.com  
tvetscher@vetscher-cpas.com**

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](http://www.vetscher-cpas.com/pay-online)**

**VETSCHER & ASSOCIATES, LLC . 2550 UNIVERSITY AVE W STE 185S .  
SAINT PAUL . MN . 55114-2001 . [www.vetscher-cpas.com](http://www.vetscher-cpas.com) . [tvetscher@vetscher-cpas.com](mailto: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 Please keep this filing instruction as a reminder of the amount to be withdrawn from your account.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.

Form **8879**

(Rev. January 2021)

Department of the Treasury  
Internal Revenue Service**IRS e-file Signature Authorization**

OMB No. 1545-0074

- ERO must obtain and retain completed Form 8879.  
► Go to [www.irs.gov/Form8879](http://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.

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

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

Form **8879** (Rev. 01-2021)

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

See separate instructions.

Your first name and middle initial <b>CHRISTOPHER</b>	Last name <b>HANSEN</b>	Your social security number <b>***-**-3935</b>
If joint return, spouse's first name and middle initial <b>KIM</b>	Last name <b>KALLESTAD</b>	
Home address (number and street). If you have a P.O. box, see instructions. <b>1821 ONACREST CT</b>		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town, or post office. If you have a foreign address, also complete spaces below. <b>MAPLEWOOD</b>		
State <b>MN</b>	ZIP code <b>55117-2421</b>	
Foreign country name	Foreign province/state/county	Foreign postal code

**Filing Status**

☐ Single ☐ Head of household (HOH) ☒ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

**Digital Assets**

At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

**Standard Deduction**

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

**Age/Blindness** You: ☐ Were born before January 2, 1960 ☐ Are blind Spouse: ☐ Was born before January 2, 1960 ☐ Is blind

**Dependents** (see instructions):

If more than four dependents, see instr. and check here <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
					Child tax credit	Credit for other dependents

**Income**

**1a** Total amount from Form(s) W-2, box 1 (see instructions)

**1b** Household employee wages not reported on Form(s) W-2

**1c** Tip income not reported on line 1a (see instructions)

**1d** Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

**1e** Taxable dependent care benefits from Form 2441, line 26

**1f** Employer-provided adoption benefits from Form 8839, line 29

**1g** Wages from Form 8919, line 6

**1h** Other earned income (see instructions)

**1i** Nontaxable combat pay election (see instructions)

**1z** Add lines 1a through 1h

**2a** Tax-exempt interest

**2b** Taxable interest

**3a** Qualified dividends

**3b** Ordinary dividends

**4a** IRA distributions

**4b** Taxable amount

**5a** Pensions and annuities

**5b** Taxable amount

**6a** Soc. sec. ben.

**6b** Taxable amount

**7** Capital gain or (loss). Attach Schedule D if required. If not required, check here

**8** Additional income from Schedule 1, line 10

**9** Add lines 12, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**

**10** Adjustments to income from Schedule 1, line 26

**11** Subtract line 10 from line 9. This is your **adjusted gross income**

**12** **Standard deduction or itemized deductions** (from Schedule A)

**13** Qualified business income deduction from Form 8995 or Form 8995-A

**14** Add lines 12 and 13

**15** Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**

<b>1a</b>	
<b>1b</b>	
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	
<b>1g</b>	
<b>1h</b>	
<b>1i</b>	
<b>1z</b>	
<b>2a</b>	<b>220</b>
<b>2b</b>	<b>7</b>
<b>3a</b>	<b>629</b>
<b>3b</b>	<b>1,686</b>
<b>4a</b>	<b>27,313</b>
<b>4b</b>	<b>23,082</b>
<b>5a</b>	<b>34,685</b>
<b>5b</b>	<b>30,356</b>
<b>6a</b>	
<b>6b</b>	
<b>7</b>	<b>2,482</b>
<b>8</b>	<b>33,167</b>
<b>9</b>	<b>90,780</b>
<b>10</b>	<b>11,258</b>
<b>11</b>	<b>79,522</b>
<b>12</b>	<b>60,320</b>
<b>13</b>	<b>3,233</b>
<b>14</b>	<b>63,553</b>
<b>15</b>	<b>15,969</b>

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	<b>16</b>	<b>1,293</b>
	<b>3</b>	<input type="checkbox"/>	<b>17</b>	
	<b>17</b>	Amount from Schedule 2, line 3	<b>18</b>	<b>1,293</b>
	<b>18</b>	Add lines 16 and 17	<b>19</b>	
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812	<b>20</b>	<b>20</b>
	<b>20</b>	Amount from Schedule 3, line 8	<b>21</b>	<b>20</b>
	<b>21</b>	Add lines 19 and 20	<b>22</b>	<b>1,273</b>
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>23</b>	<b>4,639</b>
<b>23</b>	Other taxes, including self-employment tax, from Schedule 2, line 21	<b>24</b>	<b>5,912</b>	
<b>24</b>	Add lines 22 and 23. This is your <b>total tax</b>			

<b>Payments</b>	<b>25</b>	Federal income tax withheld from:				
	<b>a</b>	Form(s) W-2	<b>25a</b>			
	<b>b</b>	Form(s) 1099	<b>25b</b>	<b>4,860</b>		
	<b>c</b>	Other forms (see instructions)	<b>25c</b>			
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	<b>4,860</b>		
	<b>26</b>	2024 estimated tax payments and amount applied from 2023 return	<b>26</b>			
	<b>27</b>	Earned income credit (EIC)	<b>27</b>			
	<b>28</b>	Additional child tax credit from Schedule 8812	<b>28</b>			
	<b>29</b>	American opportunity credit from Form 8863, line 8	<b>29</b>			
	<b>30</b>	Reserved for future use	<b>30</b>			
<b>31</b>	Amount from Schedule 3, line 15	<b>31</b>				
<b>32</b>	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>				
<b>33</b>	Add lines 25d, 26, and 32. These are your <b>total payments</b>	<b>33</b>	<b>4,860</b>			

<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	
	<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	<b>d</b>	Account number		
<b>36</b>	Amount of line 34 you want <b>applied to your 2025 estimated tax</b>	<b>36</b>		

<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	<b>1,052</b>
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> <b>Yes. Complete below.</b> <input type="checkbox"/> <b>No</b>			
	Designee's name <b>THOMAS R VETSCHER</b>		Phone no. <b>651-690-2250</b>	Personal identification number (PIN) <b>56565</b>

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature		Date	Your occupation
				<b>REALTOR</b>
	Spouse's signature. If a joint return, <b>both</b> must sign.		Date	Spouse's occupation

Phone no.		Email address	
Preparer's name <b>THOMAS R VETSCHER</b>		Preparer's signature <b>THOMAS R VETSCHER</b>	
Date <b>04/07/25</b>		PTIN <b>*****</b>	
Check if: <input checked="" type="checkbox"/> Self-employed			
Firm's name <b>VETSCHER &amp; ASSOCIATES, LLC</b>		Phone no. <b>651-690-2250</b>	
Firm's address <b>2550 UNIVERSITY AVE W STE 185S SAINT PAUL MN 55114-2001</b>		Firm's EIN <b>**--***9059</b>	

Go to [www.irs.gov/Form1040](http://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](http://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](http://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	Business income or (loss). Attach Schedule C	3	32,835
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	( )
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	( )
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
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 <b>additional income</b> . 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**

<b>11</b>	Educator expenses .....	<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 .....	<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 .....	<b>13</b>	<b>5,150</b>
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 .....	<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE .....	<b>15</b>	<b>2,320</b>
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans .....	<b>16</b>	
<b>17</b>	Self-employed health insurance deduction .....	<b>17</b>	<b>3,788</b>
<b>18</b>	Penalty on early withdrawal of savings .....	<b>18</b>	
<b>19a</b>	Alimony paid .....	<b>19a</b>	
<b>b</b>	Recipient's SSN .....		
<b>c</b>	Date of original divorce or separation agreement (see instructions): .....		
<b>20</b>	IRA deduction .....	<b>20</b>	
<b>21</b>	Student loan interest deduction .....	<b>21</b>	
<b>22</b>	Reserved for future use .....	<b>22</b>	
<b>23</b>	Archer MSA deduction .....	<b>23</b>	
<b>24</b>	Other adjustments:		
<b>a</b>	Jury duty pay (see instructions) .....	<b>24a</b>	
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit .....	<b>24b</b>	
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m .....	<b>24c</b>	
<b>d</b>	Reforestation amortization and expenses .....	<b>24d</b>	
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 .....	<b>24e</b>	
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans .....	<b>24f</b>	
<b>g</b>	Contributions by certain chaplains to section 403(b) plans .....	<b>24g</b>	
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) .....	<b>24h</b>	
<b>i</b>	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 .....	<b>24i</b>	
<b>j</b>	Housing deduction from Form 2555 .....	<b>24j</b>	
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) .....	<b>24k</b>	
<b>z</b>	Other adjustments. List type and amount: .....	<b>24z</b>	
<b>25</b>	Total other adjustments. Add lines 24a through 24z .....	<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10 .....	<b>26</b>	<b>11,258</b>



**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](http://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**

<b>1</b> Additions to tax:			
<b>a</b> Excess advance premium tax credit repayment. Attach Form 8962	<b>1a</b>		
<b>b</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)	<b>1b</b>		
<b>c</b> 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)	<b>1c</b>		
<b>d</b> Recapture of net EPE from Form 4255, line 2a, column (i)	<b>1d</b>		
<b>e</b> Excessive payments (EP) from Form 4255. Check applicable box and enter amount (i) <input type="checkbox"/> Line 1a, column (n) (ii) <input type="checkbox"/> Line 1c, column (n) (iii) <input type="checkbox"/> Line 1d, column (n) (iv) <input type="checkbox"/> Line 2a, column (n)	<b>1e</b>		
<b>f</b> 20% EP from Form 4255. Check applicable box and enter amount. See instructions. (i) <input type="checkbox"/> Line 1a, column (o) (ii) <input type="checkbox"/> Line 1c, column (o) (iii) <input type="checkbox"/> Line 1d, column (o) (iv) <input type="checkbox"/> Line 2a, column (o)	<b>1f</b>		
<b>y</b> Other additions to tax (see instructions):	<b>1y</b>		
<b>z</b> Add lines 1a through 1y		<b>1z</b>	
<b>2</b> Alternative minimum tax. Attach Form 6251		<b>2</b>	
<b>3</b> Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17		<b>3</b>	

**Part II Other Taxes**

<b>4</b> Self-employment tax. Attach Schedule SE		<b>4</b>	<b>4,639</b>
<b>5</b> Social security and Medicare tax on unreported tip income. Attach Form 4137	<b>5</b>		
<b>6</b> Uncollected social security and Medicare tax on wages. Attach Form 8919	<b>6</b>		
<b>7</b> Total additional social security and Medicare tax. Add lines 5 and 6		<b>7</b>	
<b>8</b> Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here <input type="checkbox"/>		<b>8</b>	
<b>9</b> Household employment taxes. Attach Schedule H		<b>9</b>	
<b>10</b> Repayment of first-time homebuyer credit. Attach Form 5405 if required		<b>10</b>	
<b>11</b> Additional Medicare Tax. Attach Form 8959		<b>11</b>	
<b>12</b> Net investment income tax. Attach Form 8960		<b>12</b>	
<b>13</b> Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12		<b>13</b>	
<b>14</b> Interest on tax due on installment income from the sale of certain residential lots and timeshares		<b>14</b>	
<b>15</b> Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000		<b>15</b>	
<b>16</b> Recapture of low-income housing credit. Attach Form 8611		<b>16</b>	

(continued on page 2)

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

Schedule 2 (Form 1040) 2024

**Part II Other Taxes** (continued)

<b>17</b> Other additional taxes:			
<b>a</b> Recapture of other credits. List type, form number, and amount:			
	<b>17a</b>		
<b>b</b> Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>		
<b>c</b> Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>		
<b>d</b> Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>		
<b>e</b> Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>		
<b>f</b> Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>		
<b>g</b> Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>		
<b>h</b> Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>		
<b>i</b> Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>		
<b>j</b> Section 72(m)(5) excess benefits tax	<b>17j</b>		
<b>k</b> Golden parachute payments	<b>17k</b>		
<b>l</b> Tax on accumulation distribution of trusts	<b>17l</b>		
<b>m</b> Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>		
<b>n</b> Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>		
<b>o</b> Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>		
<b>p</b> Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>		
<b>q</b> Any interest from Form 8621, line 24	<b>17q</b>		
<b>z</b> Any other taxes. List type and amount:	<b>17z</b>		
<b>18</b> Total additional taxes. Add lines 17a through 17z		<b>18</b>	
<b>19</b> Recapture of net EPE from Form 4255, line 1d, column (I)		<b>19</b>	
<b>20</b> Section 965 net tax liability installment from Form 965-A	<b>20</b>		
<b>21</b> Add lines 4, 7 through 16, 18, and 19. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		<b>21</b>	<b>4,639</b>

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

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

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

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

OMB No. 1545-0074

**2024**

Attachment  
Sequence No. **03**

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

Your social security number

**CHRISTOPHER HANSEN & KIM KALLESTAD**

**\*\*\*-\*\*-3935**

**Part I Nonrefundable Credits**

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

**Part II Other Payments and Refundable Credits**

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

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**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleA](http://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.

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **07**

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

**CHRISTOPHER HANSEN & KIM KALLESTAD**

Your social security number

**\*\*\*-\*\*-3935**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions) .....	1	24,995	
2	Enter amount from Form 1040 or 1040-SR, line 11 .....	2	79,522	
3	Multiply line 2 by 7.5% (0.075) .....	3	5,964	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- .....			4
				19,031
<b>Taxes You Paid</b>	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> .....	5a	2,544	
	b State and local real estate taxes (see instructions) .....	5b	4,762	
	c State and local personal property taxes .....	5c		
	d Add lines 5a through 5c .....	5d	7,306	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) .....	5e	7,306	
	6 Other taxes. List type and amount: .....	6		
	7 Add lines 5e and 6 .....			7
				7,306
<b>Interest You Paid</b>	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/> .....			
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....	8a	3,916	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address .....	8b		
	c Points not reported to you on Form 1098. See instructions for special rules .....	8c		
	d Reserved for future use .....	8d		
	e Add lines 8a through 8c .....	8e	3,916	
	9 Investment interest. Attach Form 4952 if required. See instructions .....	9		
	10 Add lines 8e and 9 .....			10
				3,916
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	11	29,567	
	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	12	500	
	13 Carryover from prior year .....	13		
	14 Add lines 11 through 13 .....			14
				30,067
<b>Casualty and Theft Losses</b>	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions .....			15
<b>Other Itemized Deductions</b>	16 Other—from list in instructions. List type and amount: .....			16
<b>Total Itemized Deductions</b>	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 .....			17
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/> .....			
				60,320

For Paperwork Reduction Act Notice, see the Instructions for Form 1040.

Schedule A (Form 1040) 2024

SCHEDULE B  
(Form 1040)

Interest and Ordinary Dividends

OMB No. 1545-0074

2024

Attachment  
Sequence No. 08

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

Name(s) shown on return

CHRISTOPHER HANSEN & KIM KALLESTAD

Your social security number

\*\*\*-\*\*-3935

Part I		Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address:  <b>ASSETMARK TRUST</b>	7
2	Add the amounts on line 1	7
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b	7

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

Part II		Amount
5	List name of payer: <b>ASSETMARK TRUST CO</b> <b>TAXABLE DIVIDEND INCOME</b> <b>TAX-EXEMPT DIVIDEND</b> <b>** SUBTOTAL **</b> <b>TAX-EXEMPT DIVIDEND</b>	1,686
		220
		1,906
		-220
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b	1,686

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

Part III		Yes	No
Foreign Accounts and Trusts	7a At any time during 2024, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
b	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the financial account(s) is (are) located:		
8	During 2024, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

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

Schedule B (Form 1040) 2024

SCHEDULE C  
(Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

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

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)

REALTOR

B 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 55117-2421

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)

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

☒ Yes ☐ No

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

☐ Yes ☒ No

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

☐ 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 ☐

1 109,106

2 Returns and allowances

2

3 Subtract line 2 from line 1

3 109,106

4 Cost of goods sold (from line 42)

4

5 Gross profit. Subtract line 4 from line 3

5 109,106

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

6

7 Gross income. Add lines 5 and 6

7 109,106

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

8 Advertising

8 16,255

18 Office expense (see instructions)

18 8,049

9 Car and truck expenses (see instructions)

9 24,131

19 Pension and profit-sharing plans

19

10 Commissions and fees

10 4,765

20 Rent or lease (see instructions):

a Vehicles, machinery, and equipment

20a

11 Contract labor (see instructions)

11

b Other business property

20b

12 Depletion

12

21 Repairs and maintenance

21

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

13

22 Supplies (not included in Part III)

22

14 Employee benefit programs (other than on line 19)

14

23 Taxes and licenses

23

15 Insurance (other than health)

15 842

24 Travel and meals:

a Travel

24a

16 Interest (see instructions):

16

b Deductible meals (see instructions)

24b 1,788

a Mortgage (paid to banks, etc.)

16a

25 Utilities

25 4,472

b Other

16b 9,732

26 Wages (less employment credits)

26

17 Legal and professional services

17 4,240

27a Other expenses (from line 48)

27a 497

b Energy efficient commercial bldgs deduction (attach Form 7205)

27b

28 Total expenses before expenses for business use of home. Add lines 8 through 27b

28 74,771

29 Tentative profit or (loss). Subtract line 28 from line 7

29 34,335

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.

Simplified method filers only: Enter the total square footage of (a) your home: 2200

and (b) the part of your home used for business: 300. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

30 1,500

31 Net profit or (loss). Subtract line 30 from line 29.

• 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.

• If a loss, you must go to line 32.

31 32,835

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• 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.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.  
32b ☐ Some investment is not at risk.

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
-----------------	--

**33** Method(s) used to value closing inventory:    **a** ☐ Cost    **b** ☐ Lower of cost or market    **c** ☐ Other (attach explanation)

**34** Was there any change in determining quantities, costs, or valuations between opening and closing inventory?

If "Yes," attach explanation ☐ Yes ☐ No

**35** Inventory at beginning of year. If different from last year's closing inventory, attach explanation

35	
----	--

**36** Purchases less cost of items withdrawn for personal use

36	
----	--

**37** Cost of labor. Do not include any amounts paid to yourself

37	
----	--

## 38 Materials and supplies

38	
----	--

**39** Other costs

39

**40** Add lines 35 through 39

40	
----	--

**41** Inventory at end of year

41	
----	--

**42 Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4

42

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month/day/year) **SEE STMT 1**

**44** Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

<b>a</b>	<b>Business</b>	<b>36,017</b>	<b>b</b>	<b>Commuting (see instructions)</b>	<b>c</b>	<b>Other</b>	<b>4,002</b>
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45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

**47a** Do you have evidence to support your deduction? ☐ Yes ☐ No

**b** If "Yes," is the evidence written? ☐ Yes ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8-26, line 27b, or line 30.

DUES & SUBSCRIPTIONS	90
----------------------	----

POSTAGE & DELIVERY	407
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<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a .....	<b>48</b>	<b>497</b>
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**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

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

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

OMB No. 1545-0074

**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)
<b>1a</b> 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 . . . .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	<b>3,618</b>	<b>3,544</b>	<b>0</b>	<b>74</b>
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> 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 . . . . .				<b>7</b> <b>74</b>

**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)
<b>8a</b> 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 . . . . .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .	<b>20,316</b>	<b>18,538</b>	<b>31</b>	<b>1,809</b>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> 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 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b> <b>599</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on the back . . . . .				<b>15</b> <b>2,408</b>

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

Schedule D (Form 1040) 2024



**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....	<b>16</b>	<b>2,482</b>
<ul style="list-style-type: none"><li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li><li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li><li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li></ul>		
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet .....	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet .....	<b>19</b>	
<b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:  <div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><ul style="list-style-type: none"><li>• The loss on line 16; or</li><li>• (\$3,000), or if married filing separately, (\$1,500)</li></ul></div><div style="font-size: 3em; vertical-align: middle;">}</div><div style="border-bottom: 1px solid black; width: 200px;"></div></div> <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.	<b>21</b> (	)
<b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.		



\*\*\*-\*\*-3935

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](https://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** Combine lines 1a, 1b, and 2

3

32,835

- 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 8b through 10, and go to line 11

8a

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

8b

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

8c

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

8d

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

9

168,600

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

10

3,760

- 11** Multiply line 6 by 2.9% (0.029)

11

879

- 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**

12

4,639

- 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)

<b>Farm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your gross farm income <sup>1</sup> wasn't more than \$10,380, <b>or (b)</b> your net farm profits <sup>2</sup> were less than \$7,493.		
<b>14</b> Maximum income for optional methods .....	<b>14</b>	<b>6,920</b>
<b>15</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross farm income <sup>1</sup> (not less than zero) <b>or</b> \$6,920. Also, include this amount on line 4b above .....	<b>15</b>	
<b>Nonfarm Optional Method.</b> You may use this method <b>only</b> if <b>(a)</b> your net nonfarm profits <sup>3</sup> were less than \$7,493 and also less than 72.189% of your gross nonfarm income, <sup>4</sup> <b>and (b)</b> you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution:</b> You may use this method no more than five times.		
<b>16</b> Subtract line 15 from line 14 .....	<b>16</b>	
<b>17</b> Enter the <b>smaller</b> of: two-thirds ( <sup>2</sup> / <sub>3</sub> ) of gross nonfarm income <sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also, include this amount on line 4b above .....	<b>17</b>	

<sup>1</sup> From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.	<sup>3</sup> From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.
<sup>2</sup> 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.	<sup>4</sup> From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Name  
**CHRISTOPHER HANSEN**

Identifying number as shown on page 1 of your tax return  
**\*\*\*-\*\*-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.

- a** ☐ Section 951A category income
- b** ☐ Foreign branch category income
- c** ☒ Passive category income
- d** ☐ General category income
- e** ☐ Section 901(j) income
- f** ☐ Certain income re-sourced by treaty
- g** ☐ Lump-sum distributions

**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	
<b>1a</b> Gross income from sources within country shown above and of the type checked above (see instructions):  <b>DIVIDENDS &amp; INTEREST</b>	<b>RIC</b>  <b>306</b>			<b>1a</b>  <b>306</b>
<b>b</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 <input type="checkbox"/>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction (see instructions)	<b>23,793</b>			
<b>b</b> Other ded. <b>HSA</b> (attach stmt.)	<b>5,150</b>			
<b>c</b> Add lines 3a and 3b	<b>28,943</b>			
<b>d</b> Gross foreign source income (see instructions)	<b>306</b>			
<b>e</b> Gross income from all sources (see instructions)	<b>167,051</b>			
<b>f</b> Divide line 3d by line 3e (see instructions)	<b>0.0018</b>			
<b>g</b> Multiply line 3c by line 3f	<b>53</b>			
<b>4</b> Pro rata share of interest expense (see instructions):				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)	<b>7</b>			
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5	<b>60</b>			<b>6</b> <b>60</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				<b>7</b> <b>246</b>

**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
		(j) <input checked="" type="checkbox"/> Paid	(k) <input type="checkbox"/> Accrued	(l) Date paid or accrued		(q) Dividends	(r) Rents and royalties	(s) Interest	
<b>A</b>	<b>1099 TAX</b>					<b>35</b>			<b>35</b>
<b>B</b>									
<b>C</b>									

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 **8** **35**

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>	<b>35</b>	
<b>10</b>	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) <input type="checkbox"/> (If your income was section 951A category income (box a above Part I), leave line 10 blank.) .....	<b>10</b>		
<b>11</b>	Add lines 9 and 10 .....	<b>11</b>	<b>35</b>	
<b>12</b>	Reduction in foreign taxes (see instructions) .....	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) .....	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		<b>35</b>
<b>15</b>	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 .....	<b>15</b>	<b>246</b>	
<b>16</b>	Adjustments to line 15 (see instructions) .....	<b>16</b>		
<b>17</b>	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.) .....	<b>17</b>	<b>246</b>	
<b>18</b>	<b>Individuals:</b> Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>	<b>15,969</b>	
	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		<b>0.0154</b>
<b>20</b>	<b>Individuals:</b> Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 1z. <b>Estates and trusts:</b> See instructions .....	<b>20</b>		<b>1,293</b>
	<b>Caution:</b> 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.			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		<b>20</b>
<b>22</b>	Increase in limitation (section 960 (c)) (see instructions) .....	<b>22</b>		
<b>23</b>	Add lines 21 and 22 .....	<b>23</b>		<b>20</b>
<b>24</b>	Enter the <b>smaller</b> 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 .....	<b>24</b>		<b>20</b>

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

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

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

2024

Attachment  
Sequence No. 32

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

Your social security number

CHRISTOPHER HANSEN &amp; KIM KALLESTAD

\*\*\*-\*\*-3935

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

<b>1</b>	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.)	<b>1</b>	15,969
<b>2a</b>	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	<b>2a</b>	7,306
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	<b>2b</b>	332
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	<b>2e</b>	
<b>f</b>	Alternative tax net operating loss deduction	<b>2f</b>	
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	24
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss)	<b>2m</b>	
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	0
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$875,950, see instructions.)	<b>4</b>	22,967

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption.		
	<b>IF your filing status is...</b> <b>AND line 4 is not over...</b> <b>THEN enter on line 5...</b> Single or head of household      \$ 609,350      \$ 85,700 Married filing jointly or qualifying surviving spouse      1,218,700      133,300 Married filing separately      609,350      66,650		
	If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	133,300
<b>6</b>	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	<b>6</b>	0
<b>7</b>	<ul style="list-style-type: none"> <li>If you are filing Form 2555, see instructions for the amount to enter.</li> <li>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; <b>or</b> 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.</li> <li><b>All others:</b> 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.</li> </ul>	<b>7</b>	
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	0
<b>10</b>	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	<b>10</b>	1,273
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 2	<b>11</b>	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 HANSENSocial 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	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family
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. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	2 5,150
3	If you were under age 55 at the end of 2024 and, on the first day of <b>every</b> month during 2024, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$4,150 (\$8,300 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3 5,150
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	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5 5,150
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	6 5,150
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	7
8	Add lines 6 and 7	8 5,150
9	Employer contributions made to your HSAs for 2024	9
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11
12	Subtract line 11 from line 8. If zero or less, enter -0-	12 5,150
13	<b>HSA deduction</b> (see instructions)	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)	14a 5,150
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	14b
c	Subtract line 14b from line 14a	14c 5,150
15	Qualified medical expenses paid using HSA distributions (see instructions)	15 5,150
16	<b>Taxable HSA distributions.</b> 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	16 0
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here <input type="checkbox"/>	
b	<b>Additional 20% tax</b> (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	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	18
19	Qualified HSA funding distribution	19
20	<b>Total income.</b> Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8f	20
21	<b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 17d	21

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

Form 8889 (2024)

**Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2024**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995](https://www.irs.gov/Form8995) for instructions and the latest information.Attachment  
Sequence No. **55**

Name(s) shown on return

**CHRISTOPHER HANSEN & KIM KALLESTAD**

Your 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	<b>REALTOR</b>	<b>***-**-3935</b>	<b>26,727</b>
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	<b>26,727</b>	
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	<b>26,727</b>	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		<b>5,345</b>
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	<b>2</b>	
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	<b>2</b>	
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		<b>5,345</b>
11	Taxable income before qualified business income deduction (see instructions)	11	<b>19,202</b>	
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	<b>3,037</b>	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	<b>16,165</b>	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		<b>3,233</b>
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		<b>3,233</b>
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	( <b>0</b> )	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	( <b>0</b> )	

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

Form **8995** (2024)

Filing Status:

☐ 1 Single

☒ 2 Married filing jointly

☐ 3 Married filing separately

☐ 4 Head of household\*

☐ 5 Qualifying widow(er)\*

MFS spouse name:

\*Qualifying person that is a child but not a dependent:

Taxpayer first name and initial <b>CHRISTOPHER</b>		Last name <b>HANSEN</b>	Taxpayer social security number <b>***-**-3935</b>
If a joint return, spouse's first name and initial <b>KIM</b>		Last name <b>KALLESTAD</b>	Spouse's social security number <b>***-**-9751</b>

Home address (number and street). If you have a P.O. box, see instructions.  
**1821 ONACREST CT**

Apt. no.

Presidential Election Campaign  
Taxpayer ☐ Spouse ☐

City, town or post office, state, and ZIP code.  
**MAPLEWOOD MN 55117-2421**

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 ☒ No ☐

6a <input checked="" type="checkbox"/> Taxpayer. If someone can claim you as a dependent, <b>do not</b> check box 6a	Boxes checked on 6a and 6b	2
b <input checked="" type="checkbox"/> Spouse	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:		(4) <input checked="" type="checkbox"/> if qualifies for		Child tax credit		Other dependents		If more than four dependents, <input checked="" type="checkbox"/> here <input type="checkbox"/>
(1) First name	Last name	(2) Social security number	(3) Relationship to you					

Income (Schedule 1)	7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
	8a	Taxable interest. Attach Schedule B if required	8a	7
	b	Tax-exempt interest. <b>Do not</b> include on line 8a	8b	220
	9a	Ordinary dividends. Attach Schedule B if required	9a	1,686
	b	Qualified dividends	9b	629
	10	Taxable refunds, credits, or offsets of state and local income taxes	10	332
	11	Alimony received	11	
	12	Business income or (loss). Attach Schedule C or C-EZ	12	32,835
	13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	2,482
	14	Other gains or (losses). Attach Form 4797	14	
ROLLOVER	15a	IRA distributions	15a	27,313
	b	Taxable amount	15b	23,082
	16a	Pensions and annuities	16a	34,685
	b	Taxable amount	16b	30,356
	17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18	Farm income or (loss). Attach Schedule F	18	
	19	Unemployment compensation	19	
	20a	Social security benefits	20a	
	b	Taxable amount	20b	
	21	Other income. List type and amount	21	
	22	Combine the amounts in the far right column for lines 7 through 21. This is your <b>total income</b>	22	90,780
Adjusted Gross Income (Schedule 1)	23	Educator expenses	23	
	24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
	25	Health savings account deduction. Attach Form 8889	25	5,150
	26	Moving expenses. Attach Form 3903	26	
	27	Deductible part of self-employment tax. Attach Schedule SE	27	2,320
	28	Self-employed SEP, SIMPLE, and qualified plans	28	
	29	Self-employed health insurance deduction	29	3,788
	30	Penalty on early withdrawal of savings	30	
	31a	Alimony paid	31a	
	b	Recipient's SSN		
	32	IRA deduction	32	
	33	Student loan interest deduction	33	
	34	Reserved for future use	34	
	35	Reserved for future use	35	
	36	Add lines 23 through 35	36	11,258
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b>	37	79,522	

Form <b>1040</b>		<b>Tax Return Reconciliation Worksheet, Page 2</b>		<b>2024</b>	
Name <b>CHRISTOPHER HANSEN &amp; KIM KALLESTAD</b>			Tp TIN <b>***-**-3935</b>		
38 Amount from line 37 (adjusted gross income)			38 <b>79,522</b>		
Tax and Credits (Schedules 2, 3)	39a Check <input type="checkbox"/> You were born before January 2, 1960, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1960, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a				
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>				
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	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)		40 <b>60,320</b>		
	40b		40b		
	41 Subtract line 40 and 40b from line 38		41 <b>19,202</b>		
	42 Qualified business income deduction (see instructions)		42 <b>3,233</b>		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43 <b>15,969</b>		
	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 <b>1,293</b>		
	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 <b>1,293</b>		
	48 Foreign tax credit. Attach Form 1116 if required		48 <b>20</b>		
	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 <b>20</b>			
56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56 <b>1,273</b>			
Other Taxes (Schedule 2)	57 Self-employment tax. Attach Schedule SE		57 <b>4,639</b>		
	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		
Payments (Schedule 3)	62 Section 965 net tax liability installment from Form 965-A		62		
	63 Add lines 56 through 61. This is your total tax ▶		63 <b>5,912</b>		
	64 Federal income tax withheld from:				
	a Form(s) W-2		64a		
	b Form(s) 1099		64b <b>4,860</b>		
	c Other forms		64c		
	65 2024 estimated tax payments and amount applied from 2023 return		65		
	66 Earned income credit (EIC)		66		
	67 Additional child tax credit. Attach Schedule 8812		67		
	68 American opportunity credit from Form 8863, line 8		68		
	69 Recovery rebate credit		69		
	70 Net premium tax credit. Attach Form 8962		70		
	71 Amount paid with request for extension to file		71		
	72 Excess social security and tier 1 RRTA tax withheld		72		
	73 Credit for federal tax on fuels. Attach Form 4136		73		
74 Other payments and refundable credits		74			
75 Total pymts. Add lines 64 - 74.		75 <b>4,860</b>			
Refund	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 ▶ <input type="checkbox"/>		77a		
	▶ b Routing number <input type="text"/> ▶ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
	▶ d Account number <input type="text"/>				
78 Amount of line 76 you want applied to your 2025 estimated tax ▶		78			
Amount You Owe	79 Amount you owe. Subtract line 75 from line 63. For details on how to pay, see instructions ▶		79 <b>1,052</b>		
	80 Estimated tax penalty (see instructions)		80		
Int/Pen		Date filed		Int	
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) ▶ <b>56565</b>	
		Designee's Name ▶ <b>THOMAS R VETSCHER</b>		Phone no. ▶ <b>651-690-2250</b>	
Other Info		Taxpayer Daytime phone number		Taxpayer: Occupation <b>REALTOR</b>	
		Spouse: Occupation		IRS Identity Protection PIN	
		<input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Email address	

# Federal Statements

REALTOR

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

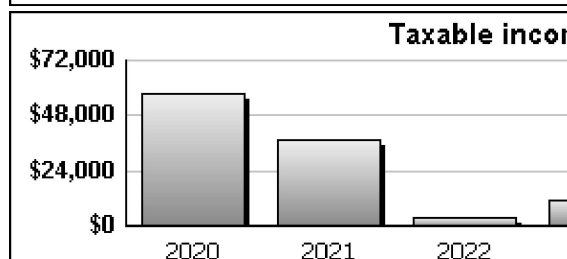
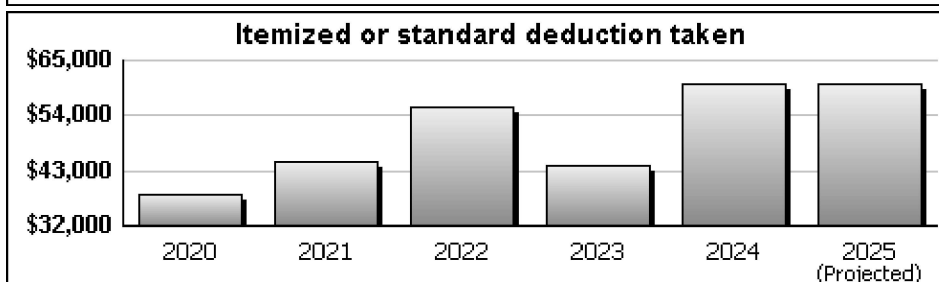
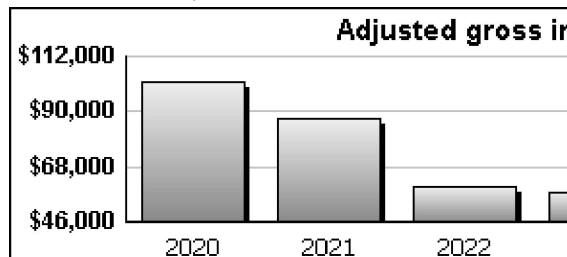
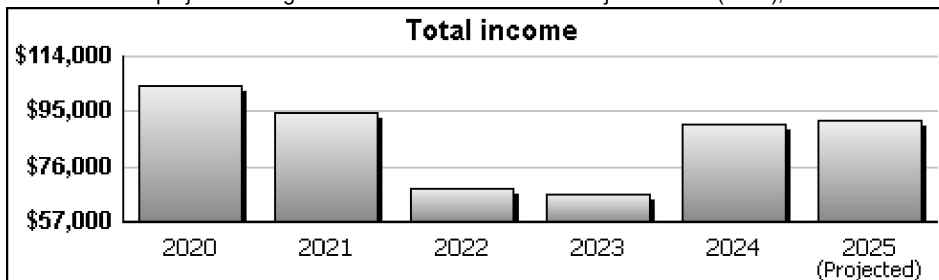
Date In Service	Business Miles	Commuting Miles	Other Miles	Off Duty?		Other Vehicle?		Evidence?		Written?	
				Y	N	Y	N	Y	N	Y	N
1/01/15				X		X		X		X	
5/01/21	36,017		4,002	X		X		X		X	

Name **CHRISTOPHER HANSEN & KIM KALLESTAD**

Taxpayer Identification N

	2020	2021	2022	2023	
<b>Filing Status</b>	<b>MFJ</b>	<b>MFJ</b>	<b>MFJ</b>	<b>MFJ</b>	
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	
<b>Total income</b> .....	<b>103,662</b>	<b>94,298</b>	<b>68,645</b>	<b>66,560</b>	
Total adjustments .....	2,111	7,369	8,301	9,254	
<b>Adjusted gross income</b> .....	<b>101,551</b>	<b>86,929</b>	<b>60,344</b>	<b>57,306</b>	
<b>Allowable itemized deductions</b> .....	<b>38,276</b>	<b>44,949</b>	<b>55,844</b>	<b>44,167</b>	
Standard deduction .....	24,800	25,100	25,900	27,700	
<b>Itemized or standard deduction taken</b> .....	<b>38,276</b>	<b>44,949</b>	<b>55,844</b>	<b>44,167</b>	
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	
<b>Taxable income</b> .....	<b>57,723</b>	<b>37,532</b>	<b>3,765</b>	<b>10,621</b>	

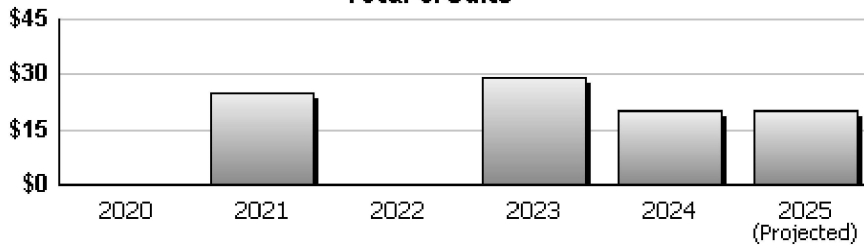
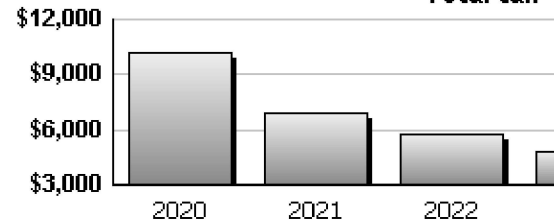
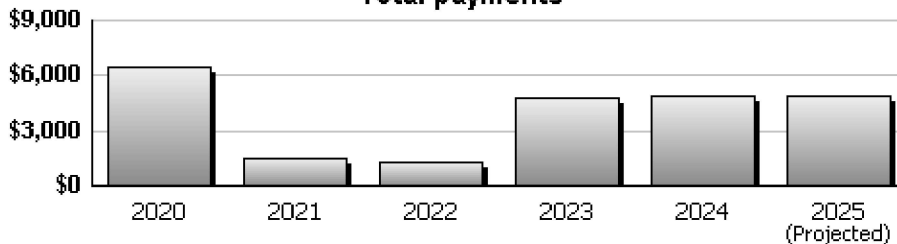
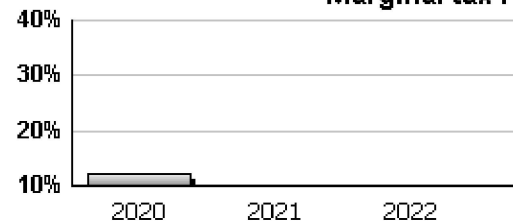
\* Amts in the projected col generate from the federal Tax Projection Wrk (TPW); this field is incl in the total Sch E income/loss amt on the TPW.



Name **CHRISTOPHER HANSEN & KIM KALLESTAD**

Taxpayer Identification N

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

**Total credits****Total tax****Total payments****Marginal tax rate**

Form	1040	Reconciliation Worksheet - Taxable Income & Tax	2024
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

	Taxable Amount	Marginal Tax Rate	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	12,932	10.0 %	1,293	\$0 - \$23,200	10,268
Capital Income	3,037	0.0 %		\$0 - \$94,300	91,263
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		
3. 22% rate		
4. 24% rate		
5. 32% rate		
6. 35% rate		
7. 37% rate		
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	3,037	0
10. 15% capital gains rate		
11. 20% capital gains rate		
12. 25% capital gains rate		
13. 28% capital gains rate		
14. Total taxable capital gains and capital gains tax. Add lines 9 through 13	3,037	

Total taxable income

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

Total tax

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



Form <b>1040</b>	<b>Reconciliation Worksheet - Projected Taxable Income &amp; Tax</b>	<b>2025</b>
Name <b>CHRISTOPHER HANSEN &amp; KIM KALLESTAD</b>		Taxpayer Identification Number <b>***-**-3935</b>

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 (ln 24) divided by Total Taxable Income (ln 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	Tax Rate Marginal	Tax on Taxable Income	Marginal Tax Rate - Income Range	Amount of Income to Next Tax Bracket
Ordinary Income	13,956	10.0 %	1,396	\$0 - \$23,850	9,894
Capital Income	3,037	0.0 %		\$0 - \$96,700	93,663
Capital Income - 1250		%			
Capital Income - 1202		%			

	(a) Taxable Income	(b) Tax
Projected Income taxed at ordinary rates		
1. 10.0% rate MAXIMUM TAXABLE INCOME PER THIS BRACKET: \$23,850	1a. 13,956	1b. 1,396
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.	8a. 13,956	8b. 1,396

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

Total projected taxable income		
15. Total ordinary taxable income. Enter the amount from line 8a.	15. 13,956	
16. Total capital gains taxable income. Enter the amount from line 14a.	16. 3,037	
17. Add lines 15 and 16.	17. 16,993	
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. 16,993	

Total projected tax		
20. Total ordinary tax. Enter the amount from line 8b.	20. 1,396	
21. Total capital gains tax. Enter the amount from line 14b.	21.	
22. Add lines 20 and 21.	22. 1,396	
23. Enter the tax allocated to the net exclusion amount from the Tax Projection Foreign 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. 1,396	





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

**THOMAS R VETSCHER**

\_\_\_\_\_  
Paid Preparer's Signature

**6516902250**

\_\_\_\_\_  
Preparer's Daytime Phone

\_\_\_\_\_  
Email Address

**04 07 2025**

\_\_\_\_\_  
Date (MM/DD/YYYY)

**TVETSCHER@VETSCHER-CPAS.COM**

\_\_\_\_\_  
Preparer's Email Address

**\*\*\*\*\***

\_\_\_\_\_  
PTIN or VITA/TCE # (required)

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

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

☒ 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 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

**HANSEN**

Last Name

**\*\*\*\*\*3935**

Your Social Security Number

**KIM**

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

**KALLESTAD**

Spouse's Last Name

**\*\*\*\*\*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: • you, enter 1 • spouse, enter 2	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)
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: • you, enter 1 • spouse, enter 2	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)
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 ■ | <u>220</u> |
| 3 Expenses deducted on your federal return attributable to income not taxed by Minnesota ( <i>other than interest or mutual fund dividends from U.S. bonds</i> ) ..... | 3 ■ | _____      |
| 4 Capital gain portion of a lump-sum distribution ( <i>from line 6 of federal Form 4972; enclose Form 4972</i> ) .....   | 4 ■ | _____      |
| 5 Addition from line 7 of Schedule M1HOME ( <i>enclose Schedule M1HOME</i> ) .....   | 5 ■ | _____      |
| 6 Distributions from higher education savings accounts used for K-12 tuition ( <i>see instructions</i> ) .....   | 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  | <u>220</u> |

### 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 ( <i>determine from worksheet in instructions</i> ) .....  | 12 ■ | _____   |
| 13 Education expenses you paid for your qualifying children in grades K–12 ( <i>see instructions</i> )<br>Enter the name and grade of each child on the line below .....  | 13 ■ | _____   |
| 14 Net interest or mutual fund dividends from U.S. bonds ( <i>see instructions</i> ) .....  | 14 ■ | <u>32</u>   |
| 15 Subtraction for contributions to a qualified education savings plan ( <i>enclose Schedule M1529</i> ) .....  | 15 ■ | _____   |
| 16 Subtraction for persons age 65 or older, or permanently and totally disabled ( <i>enclose Schedule M1R</i> ) .....   | 16 ■ | _____   |
| 17 Railroad Retirement Board benefits ( <i>see instructions</i> ) .....   | 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 .....  |      | <input type="checkbox"/> Michigan <input type="checkbox"/> North Dakota |
| 19 Subtraction of reservation income for American Indians ( <i>see instructions</i> ) .....   | 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 ■ | _____   |





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

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

**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 instructions*) ..... 1 ■ 24995
- 2 Adjusted gross income (*see instructions*) ..... 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 instructions*) ..... 5 ■ 4762
- 6 Personal property taxes (*see instructions*) ..... 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 instructions*) ..... 12 \_\_\_\_\_
- 13 Investment interest expense ..... 13 \_\_\_\_\_
- 14 Add lines 11 through 13 ..... 14 ■ 3916

**Charitable Contributions**

- 15 Charitable contributions by cash or check (*see instructions*) ..... 15 29567
- 16 Charitable contributions by other than cash or check (*see instructions*) .. 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 instructions*) ..... 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 instructions*) ..... 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

<u>CHRISTOPHER</u> Your First Name and Initial	<u>HANSEN</u> Last Name	<u>*****3935</u> Your Social Security Number	<u>06231968</u> Your Date of Birth (MM/DD/YYYY)
<u>KIM</u> If a Joint Return, Spouse's First Name and Initial	<u>KALLESTAD</u> Spouse's Last Name	<u>*****9751</u> Spouse's Social Security Number	<u>12061960</u> Spouse's Date of Birth
<u>1821 ONACREST CT</u> Current Home Address		Check if Address is: New <input type="checkbox"/> Foreign <input type="checkbox"/>	
<u>MAPLEWOOD</u> City	<u>MN</u> State	<u>55117-2421</u> ZIP Code	Check if Mobile Home Owner <input type="checkbox"/>
<u>182922420073</u> Property ID Number		<u>RAMSEY</u> 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	Democratic/Farmer-Labor	12	Libertarian	16	General Campaign Fund	99

<b>1</b>	<b>Federal adjusted gross income</b> (from Line 1 of Form M1, see instructions if you did not file Form M1)	<b>1</b>	<u>79522</u>
<b>2</b>	<b>Nontaxable Social Security</b> and/or Railroad Retirement Board benefits (see instructions)	<b>2</b>	
<b>3</b>	Deduction for contributions to a qualified retirement plan on federal Schedule 1 (see instructions)	<b>3</b>	
<b>4</b>	Total government assistance payments (see instructions)	<b>4</b>	
<b>5</b>	Co-occupant Income (from line 13 of Worksheet 5 - Co-occupant Income. If negative, enter as a negative)	<b>5</b>	
<b>6</b>	<b>Additional Nontaxable Income.</b> Add the amounts on column B below (see instructions)	<b>6</b>	<u>9670</u>
	<b>A — Type of Income</b>	<b>B — Income Amount</b>	
<b>a1</b>	<u>PEN &amp; ANNUITY PAYMTS</u>	<b>b1</b>	<u>4300</u>
<b>a2</b>	<u>FED HSA DEDUCT</u>	<b>b2</b>	<u>5150</u>
<b>a3</b>	<u>FED NONTAX INT</u>	<b>b3</b>	<u>220</u>
<b>7</b>	Add lines 1 through 6	<b>7</b>	<u>89192</u>
<b>8</b>	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:	<b>8</b>	
	Check the box if you or your spouse are: <input type="checkbox"/> (A) 65 or Older <input type="checkbox"/> (B) Disabled		
<b>9</b>	Dependent Subtraction: Enter your subtraction for dependents (use worksheet in instructions)	<b>9</b>	
	Number of dependents: _____		
	Names and Social Security numbers: _____		
<b>10</b>	Retirement Account Subtraction (see instructions)	<b>10</b>	
<b>11</b>	Total other subtractions (see instructions)	<b>11</b>	
	Subtraction type _____		
<b>12</b>	Add lines 8 through 11	<b>12</b>	





- 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 instructions) ..... 15 ■ \_\_\_\_\_
- 16 Subtract line 15 from line 14 (if result is zero or less, leave blank) ..... 16 4554
- 17 Homestead Credit Refund (see instructions) ..... 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 (you must use an account not associated with a foreign bank):

☒ Checking ☐ Savings

091000022  
Routing Number

\*\*\*\*\*0339  
Account Number

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

Your Signature

**THOMAS R VETSCHER**

Paid Preparer's Signature

Spouse's Signature (If Filing Jointly)

**04 07 2025**

Date (MM/DD/YYYY)

Date (MM/DD/YYYY)

**\*\*\*\*\***

PTIN or VITA/TCE # (required)

Daytime Phone

**651 690225**

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