



**SWC BUSINESS
ENTERPRISES, P C .**

Dear Client:

We appreciate this opportunity to work with you and advise you regarding your income taxes. To ensure a complete understanding between us, we are setting forth the pertinent information about the services that we will perform on your behalf.

Returns we will prepare/Tax information required

We will prepare your federal and state(s) income tax returns with the information which you will provide to us. We will make no audit or other verification of the data you have submitted and we perform our consulting and tax services under the assumption that all the information you submit to us is true, complete and accurate according to documents and other information retained in your files (particularly auto, travel and entertainment expenses). While it is not necessary that you provide us with support documents at the time we prepare your returns and review, you should retain all necessary written support and documentation should it be required by an IRS, AZDOR, or other state authority examination at a later date. We reserve the right to withdraw from this engagement if requested information is not received in a reasonable period of time. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. If you prefer to assemble data in your own organized manner, please do so. Complete, and organized data will help to minimize our fee.

We will advocate positions in your favor

We will use our professional judgment to resolve any questions involving application or interpretation of tax laws. We will resolve such questions in your favor if there is reasonable justification for it. You have the final responsibility for the income tax and sales tax returns and, therefore, you should review them carefully before you sign them and or agree to any changes made.

Penalties

You should note that the taxing authorities provide for interest and penalties which may be imposed on you. Most of these penalties provide for assessment in the event of some wrongdoing or negligence on the part of the taxpayer. However, penalties may be imposed even though there is no fraud, negligence or willfulness on your part. The only way to avoid certain penalties is to show that there was either "substantial authority" for the position taken or to make "adequate disclosure" on the return. You are fully responsible for penalties and interest charges on your account unless they are due to our mistake. Once we prepare your return, and return it to you, any changes you make thereafter are not mistakes and you are subject to any penalties and interest imputed.

Tax planning and tax notices

5743 E THOMAS RD #6 SCOTTSDALE, AZ 85251

PHONE: 602-357-3275 FAX: 602-532-7088 • EMAIL: INFO@SWCBE.COM

S:\DATA\FILES\SWC BUSINESS ENTERPRISES, PC\OFFICE - 2008\TAX RETURN ENGAGEMENT
LETTER -_080320.DOC

The most important part of the tax return is done when you plan and have control over the return's ultimate results. We urge you to call us during the year if you are about to enter into important transactions or make important business decisions. The questions you ask us before you make decisions could result in large fees for our services, and our time will be billed at our standard rates for tax matters.

Our fees are \$175 per hour for Tax Matters.

Generally, we will bill you after we complete the returns, for time spent plus out-of-pocket expenses and reasonable collection costs incurred on your behalf. However, progress billings may be prepared for returns that cannot be completed due to incomplete information from you. Our invoices are due and payable on presentation. In fairness to our clients who pay promptly we charge a late payment service charge on all accounts unpaid after 30 days from billing date at the rate of 2% (2 percent) per month on all delinquent balances. Any dispute over fees may be submitted for resolution by arbitration in at our sole discretion.

Our fees may be paid by check, cash, Visa, Mastercard, or debit/check card.

Your Fees MUST be paid in Full before the tax return will be released to you or filed with the IRS / State Governments.

Privacy

As your CPA, we collect information provided by you from your tax organizer, worksheets, documents and discussions and information that we develop as part of the engagement. We are required to keep all information about our engagement confidential so we will not make any disclosure about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. We are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect it.

General

Your original records, which will be returned to you, comprise the backup and support for your income tax returns. Our records and files are our property and not a substitute for your own records. Our firm destroys client files after a retention period of seven (7) years, after which time these items will no longer be available. Also, catastrophic events or physical deterioration may result in our records being unavailable.

If you are no longer a client of SWC Business Enterprises, PC and you have lost originals or copies of the information you provided to us, or the tax returns as prepared, you may request a copy of this information for a \$25 administrative fee.

Mailing of your Tax Returns

Historically, SWC Business Enterprises, PC has mailed out tax returns for our clients at no additional fee. Going forward, we will require an administrative fee of \$25.00 per return (Federal & State, as well as any other states you have filed in) to be paid in advance of this service provided by SWC Business

Enterprises, PC. If you prefer, SWC Business Enterprises, PC will make your returns available for pick up at our office so that you may mail them yourself.

Receipt of your Final Returns

You may choose the form in which you will receive your returns. You may choose to have your returns provided to you electronically, on CD, or in paper format (which will include electronic versions of your tax returns, copies of your original information, and a copy of your signed engagement letter.

We are pleased to have you as a client and look forward to a long and mutually satisfying relationship. If the above fairly sets forth your understanding, please sign on the line below and return it to us. This letter will be in effect regarding our engagement until superseded by a subsequent understanding.

Beginning the Work on Your Tax Return

The work on your tax return will NOT begin until SWC Business Enterprises, PC has a SIGNED copy of this engagement letter on file.

We will notify you if we have not received your engagement letter at the time the preparation of your return is scheduled to begin.

The Staff of SWC Business Enterprises, PC

The above agreement is accepted by:

Signature

Name of Business

PRINT: Approved by (NAME)

Date

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
 - b** If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual
Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	

Part II Declaration of Representative

Caution: *Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d** Officer—a bona fide officer of the taxpayer’s organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a–h)	Jurisdiction (state) or identification	Signature	Date

2008	1040	US	Client Information	1
------	------	----	--------------------	---

SWC BUSINESS ENTERPRISES PC
5743 E THOMAS RD STE 6
SCOTTSDALE, AZ 85251-7571
 Telephone number: **(602) 357-3275**
 Fax number: **602-532-7088**
 E-mail address: **info@swcbe.com**

Tax Return Appointment

Date:
 Time:
 Location:

This tax organizer will assist you in gathering information necessary for the preparation of your 2008 tax return. Please add, change, or delete information as appropriate.

CLIENT INFORMATION

Filing Status	Filing status (table)		<p style="text-align: center;">Filing Status</p> <p>1 = Single 2 = Married filing joint 3 = Married filing separate 4 = Head of household 5 = Qualifying widow(er)</p>
	1=married filing separate and lived with spouse		
	Year spouse died, if qualifying widow(er) (2006 or 2007).....		
Taxpayer	First name and initial		
	Last name		
	Title/suffix		
	Social security number		
	Occupation		
	Date of birth (m/d/y)		
	Date of death (m/d/y)		
1=blind			
Spouse	First name and initial		
	Last name		
	Title/suffix		
	Social security number		
	Occupation		
	Date of birth (m/d/y)		
	Date of death (m/d/y)		
1=blind			
Address	In care of		
	Street address		
	Apartment number		
	City		
	State		
Foreign Address	ZIP code		
	Region		
	Postal code		
	Country		

Please add, change or delete information for 2008.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone.		Daytime Phone 1 = Work 2 = Home 3 = Mobile
	Work phone.		
	Work extension.		
	Daytime phone (table).		
	Mobile phone.		
	Pager number.		
	Fax number.		
	E-mail address.		
Spouse Contact Information	Home phone.		
	Work phone.		
	Work extension.		
	Daytime phone (table).		
	Mobile phone.		
	Pager number.		
	Fax number.		
	E-mail address.		

2008	1040	US/AZ	Dependents	2
------	------	-------	------------	---

Please add, change or delete information for 2008.

DEPENDENTS

	Dependent	Dependent	
First name			Type of Dependent 1 = Child living w/taxpayer 2 = Child not living w/taxpayer 3 = Dependent other than child 4 = Head of household only, not a dependent 5 = Earned income credit only, not a dependent
Last name			
Title/suffix			
Date of birth (m/d/y)			
Social security number			
Relationship			
Months lived at home			
Type of dependent (see table)			
Earned income credit (see table)			
Claimed by: 1=taxpayer, 2=spouse			
1=AZ only dependent			
1=qualifying AZ parent/ancestor			
First name			
Last name			
Title/suffix			
Date of birth (m/d/y)			
Social security number			
Relationship			
Months lived at home			
Type of dependent (see table)			
Earned income credit (see table)			
Claimed by: 1=taxpayer, 2=spouse			
1=AZ only dependent			
1=qualifying AZ parent/ancestor			
			Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled age 19 or older 4 = Force 5 = Suppress
First name			
Last name			
Title/suffix			
Date of birth (m/d/y)			
Social security number			
Relationship			
Months lived at home			
Type of dependent (see table)			
Earned income credit (see table)			
Claimed by: 1=taxpayer, 2=spouse			
1=AZ only dependent			
1=qualifying AZ parent/ancestor			
			Earned Income Credit 1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled age 19 or older 4 = Force 5 = Suppress
First name			
Last name			
Title/suffix			
Date of birth (m/d/y)			
Social security number			
Relationship			
Months lived at home			
Type of dependent (see table)			
Earned income credit (see table)			
Claimed by: 1=taxpayer, 2=spouse			
1=AZ only dependent			
1=qualifying AZ parent/ancestor			

				2
--	--	--	--	---

2008

1040

US

Miscellaneous Questions

If any of the following items pertain to you or your spouse for 2008, please check the appropriate box and provide additional information if necessary.

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	Did your marital status change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Did your address change during the year?
<input type="checkbox"/>	<input type="checkbox"/>	Could you be claimed as a dependent on another person's tax return?
<input type="checkbox"/>	<input type="checkbox"/>	Were there any changes in dependents?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive unreported tip income of \$20 or more in any month?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive any disability income?
<input type="checkbox"/>	<input type="checkbox"/>	Did you buy or sell any stocks, bonds or other investment property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan?
<input type="checkbox"/>	<input type="checkbox"/>	Did you purchase a new hybrid vehicle in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive a distribution from or make a contribution to a retirement plan (401(k), IRA, etc.)?
<input type="checkbox"/>	<input type="checkbox"/>	Did you transfer or rollover any amount from one retirement plan to another?
<input type="checkbox"/>	<input type="checkbox"/>	Did you convert part or all of your traditional/SEP/SIMPLE IRA to a Roth IRA?
<input type="checkbox"/>	<input type="checkbox"/>	Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?
<input type="checkbox"/>	<input type="checkbox"/>	Did you incur a loss because of damaged or stolen property?
<input type="checkbox"/>	<input type="checkbox"/>	Did you use your car on the job (other than to and from work)?
<input type="checkbox"/>	<input type="checkbox"/>	Do you want to electronically file your tax return?
<input type="checkbox"/>	<input type="checkbox"/>	May the IRS discuss your tax return with your preparer?
<input type="checkbox"/>	<input type="checkbox"/>	Was your home rented out or used for business?
<input type="checkbox"/>	<input type="checkbox"/>	Were you notified or audited by either the IRS or the State taxing agency?
<input type="checkbox"/>	<input type="checkbox"/>	Did you receive the Economic Stimulus Payment (rebate) in 2008?

Please enter all pertinent 2008 information.

STIMULUS PAYMENT / DIRECT DEPOSIT OF REFUND / ELECTRONIC PAYMENT (3)

Stimulus payment received from IRS.....	84				
1=direct deposit of federal tax refund into bank account.....	18				
1=electronic payment of balance due.....	34				
1=electronic payment of estimated tax.....	36				
1=state direct deposit.....	959				
1=state electronic payment of balance due.....	611				

BANK INFORMATION

	Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)
19		24	20	21	22	71
44		45	47	48	49	72
50		51	67	68	69	73

2008 ESTIMATED TAX / 1040-ES (6)

Federal	Amount Paid	Date Paid	TS	2008 Voucher Amount
Overpayment applied from 2007.....	1			
1st quarter payment (due 4/15/08).....	2	3		13
2nd quarter payment (due 6/16/08).....	4	5		14
3rd quarter payment (due 9/15/08).....	6	7		15
4th quarter payment (due 1/15/09).....	8	9		16

Additional Estimated Tax Payments	38		39		
	40		41		
	42		43		
	44		45		

Paid with extension (not later than 4/15/09).....	10		11		
---	----	--	----	--	--

State	Amount Paid	Date Paid	TS	2008 Voucher Amount
Overpayment applied from 2007.....	101			
1st quarter payment (due 4/15/08).....	102	103		113
2nd quarter payment (due 6/16/08).....	104	105		114
3rd quarter payment (due 9/15/08).....	106	107		115
4th quarter payment (due 1/15/09).....	108	109		116

Additional Estimated Tax Payments	138		139		
	140		141		
	142		143		
	144		145		

Paid with extension (not later than 4/15/09).....	110		111		
---	-----	--	-----	--	--

1	Type of Account
	1 = Savings 2 = Checking

2	Type of Investment
	1 = Checking or savings (default) 6 = Coverdell savings account (ESA) 2 = Taxpayer's IRA (next year limits) 7 = Other 3 = Spouse's IRA (next year limits) 8 = Taxpayer's IRA (current year limits) 4 = Health savings account (HSA) 9 = Spouse's IRA (current year limits) 5 = Archer MSA

2008	1040	US	Direct Deposit & Estimates (Form 1040 ES) (cont.)	7.1
------	------	----	---	-----

Please enter all pertinent 2008 information.

APPLICATION OF 2008 OVERPAYMENT (7.1)

If you have an overpayment of 2008 taxes, do you want the excess refunded? or applied to 2009 estimate? ...

Other (please explain): _____

2009 ESTIMATED TAX INFORMATION

Do you expect your 2009 taxable income to be different from 2008? Yes No

If "yes" explain any differences in income, deductions, dependents, etc.: _____

Do you expect your 2009 withholding to be different from 2008? Yes No

If "yes" explain any differences: _____

			Hash Total	7.1
--	--	--	------------	-----

2008	1040	US	Wages, Pensions, Gambling Winnings	10, 13.1, 13.2
------	------	----	------------------------------------	----------------

Please enter all pertinent 2008 amounts & attach all W-2, W-2G and 1099-R forms.
Last year's amounts are provided for your reference.

WAGES, SALARIES, TIPS (10)

No.	Name of Employer (Box c)	1=retirement plan (Box 13)		Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2007 Wages
		1=spouse			Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	
	800	1	2	3	4	6	8	14	18	

PENSIONS, IRA DISTRIBUTIONS (13.1)

No.	Name of Payer	Distribution code #2				Gross Distribution (Box 1)	Taxable Amount (Box 2a)	Tax Withheld		Value of all IRAs at 12/31/08	2007 Distribution
		Distribution code #1						Federal (Box 4)	State (Box 10)		
		1=IRA/SEP/SIMPLE									
		1=spouse									
	800	1	2	810	196	3	4	6	9	34	

GAMBLING WINNINGS (W-2G) (13.2)

No.	Name of Payer	1=spouse	Gross Winnings (Box 1)	Tax Withheld		2007 Winnings
				Federal (Box 2)	State (Box 14)	
	800	1	3	6	9	

GAMBLING LOSSES & WINNINGS (NON W-2G) (13.2)

	2008 Amount	TS	2007 Amount
Total gambling losses	12		
Winnings not reported on Form W-2G	10		

10, 13.1, 13.2

Please enter all pertinent 2008 amounts and attach all 1099-MISC, SSA-1099, and RRB-1099 forms. Last year's amounts are provided for your reference.

MISCELLANEOUS INCOME

	2008 Amount		2007 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Social security benefits (SSA-1099, box 5)	2	52		
Medicare premiums paid (SSA-1099)	13	63		
Tier 1 RR retirement benefits (RRB-1099, box 5)	3	53		
1=lump-sum election for SS benefits	12	62		
Alimony received	5	55		
Taxable scholarships and fellowships	8	58		
Jury duty pay	28	78		
Household employee income not on W-2	9	59		
Excess minister's allowance	24	74		
Alaska permanent fund dividends	21	71		
Income from rental of personal property	23	73		
Income subject to S/E tax:				
_____	10	60		
_____	10	60		
_____	10	60		
_____	10	60		
_____	10	60		
_____	10	60		
Other income (1099-MISC, box 3)				
_____	11	61		
_____	11	61		
_____	11	61		
_____	11	61		
_____	11	61		
_____	11	61		

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld	14	64		
State income tax withheld	15	65		
Local income tax withheld	16	66		

Please add, change or delete 2008 information as appropriate.
Be sure to attach all 1099-G forms.

**STATE AND LOCAL TAX REFUNDS /
UNEMPLOYMENT COMPENSATION (Form 1099-G)**

2008 1099-G Amount

No. <input type="text"/>	Name of payer.....	800	
	1=spouse.....	1	
	Unemployment compensation:		
	Total received (Box 1).....	2	
	2008 Overpayment repaid.....	3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)	4	
	1=city or local income tax refund.....	9	
	Tax year for box 2 if not 2007 (Box 3).....	5	
	Federal income tax withheld (Box 4).....	6	
	Taxable grants:		
	Federal taxable amount (Box 6).....	12	
	State taxable amount, if different.....	17	
	Agriculture payments:		
	Agriculture payments (Box 7).....	13	
Number of farm.....	15		
1=box 2 is trade or business income (Box 8).....	14		
State income tax withheld.....	11		

No. <input type="text"/>	Name of payer.....	800	
	1=spouse.....	1	
	Unemployment compensation:		
	Total received (Box 1).....	2	
	2008 Overpayment repaid.....	3	
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)	4	
	1=city or local income tax refund.....	9	
	Tax year for box 2 if not 2007 (Box 3).....	5	
	Federal income tax withheld (Box 4).....	6	
	Taxable grants:		
	Federal taxable amount (Box 6).....	12	
	State taxable amount, if different.....	17	
	Agriculture payments:		
	Agriculture payments (Box 7).....	13	
Number of farm.....	15		
1=box 2 is trade or business income (Box 8).....	14		
State income tax withheld.....	11		

Please enter all pertinent 2008 information. Last year's amounts are provided for your reference.

TRADITIONAL IRA CONTRIBUTIONS

	2008 Amount		2007 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
IRA contributions you made or expect to make (1=maximum) (\$5,000/\$6,000 if 50 or older)	1	51		
Contributions made to date	3	53		
1=covered by plan, 2=not covered	5	55		
2008 payments from 1/1/09 to 4/15/09	8	58		

ROTH IRA CONTRIBUTIONS

Roth IRA contributions you made or expect to make (1=maximum) (\$5,000/\$6,000 if 50 or older)	27	77		
Contributions made to date	30	80		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)	10	60		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)	11	61		
Defined benefit contributions you expect to make	13	63		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)	12	62		
Plan contribution rate if not .25 (.xxxx)	501	551		
Individual 401k: SE elective deferrals (except Roth) (1=max.)	44	94		
Individual 401k: SE designated Roth contributions (1=max.)	144	194		

SIMPLE contributions:

Self-employed SIMPLE contributions you made or expect to make (1=maximum)	22	72		
Employer matching rate if not .03 (.xxxx)	502	552		
1=nonelective contributions (2%)	24	74		
Contributions made to date	14	64		

ADJUSTMENTS TO INCOME

Self-employed health insurance:

Total premiums (excluding long-term care)	16	66		
Long-term care premiums	26	76		
Student loan interest paid (1098-E, box 1)	23	73		
Educator expenses (kindergarten thru grade 12)	28	78		
Jury duty pay given to employer	43	93		
Expenses from rental of personal property	37	87		

Other adjustments to income:

	19	69		
	19	69		
	19	69		

Alimony paid:

	Taxpayer		Spouse	
Recipient's first name	39.____		89.____	
Recipient's last name	40.____		90.____	
Recipient's SSN	41.____		91.____	
Amount paid	18.____	2007 amt:	68.____	2007 amt:

Please enter all pertinent 2008 amounts and attach all 1098 forms.
Last year's amounts are provided for your reference.

MEDICAL AND DENTAL EXPENSES

NOTE: Enter self-employed health insurance premiums on Sheet 24 and Medicare insurance premiums on Sheet 14.

	2008 Amount	TS	2007 Amount
Prescription medicines and drugs	4		
Doctors, dentists and nurses	5		
Hospitals and nursing homes	6		
Insurance premiums not entered elsewhere (excl. long-term care & amts. paid w/pre-tax dollars)	7		
Long-term care premiums - taxpayer	17		
Long-term care premiums - spouse	58		
Insurance reimbursement (enter as a positive number)	8		
Lodging and transportation:			
Out-of-pocket expenses	9		
Medical miles driven (1/1/08 - 6/30/08)	52		
Medical miles driven (7/1/08 - 12/31/08)	59		
Other medical and dental expenses:			
_____	10		
_____	10		
_____	10		

TAXES PAID (State and local withholding and 2008 estimates are automatic.)

State income taxes - 1/08 payment on 2007 state estimate	11		
State income taxes - paid with 2007 state extension	12		
State income taxes - paid with 2007 state return	13		
State income taxes - paid for prior years and/or to other state	14		
City/local income taxes - 1/08 payment on 2007 city/local estimate	211		
City/local income taxes - paid with 2007 city/local extension	212		
City/local income taxes - paid with 2007 city/local return	213		

SALES AND USE TAXES PAID

State and local sales taxes	91		
Use taxes paid on 2008 purchases	92		
Use taxes paid with 2007 state return	96		
Taxes paid on vehicles, boats, and aircraft	93		

OTHER TAXES PAID

Real estate taxes - principal residence:			
_____	15		
_____	15		
_____	15		
Real estate taxes - property held for investment	16		
Personal property taxes (including automobile fees in some states. Provide a copy of tax notice)	18		
Foreign income taxes	19		
Other taxes:			
_____	20		
_____	20		
_____	20		

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference.

INTEREST PAID

Home mortgage interest (Box 1) and points (Box 2) reported on Form 1098:

2008 Amount

TS

2007 Amount

_____	21			
_____	21			
_____	21			

Home mortgage interest not reported on Form 1098:

Payee's name	85.____			
Payee's SSN or FEIN	86.____			
Payee's street address	87.____			
Payee's city, state, ZIP	88.____			
Amount paid	22.____			

Points not reported on Form 1098:

_____	23			
_____	23			
Mortgage insurance premiums on post 12/31/06 contracts (Box 4)	39			

Investment interest (interest on margin accounts):

_____	24			
_____	24			

Passive interest

	27			
--	----	--	--	--

Certain home mortgage interest included above (6251)

	30			
--	----	--	--	--

NOTE: Points paid on loans other than to buy, build, or improve your main home are deductible over the life of the mortgage. For these types of loans also provide the dates and lives of the loans.

CASH CONTRIBUTIONS

NOTE: No deduction is allowed for cash or check contributions unless the donor maintains a bank record, or a written communication from the donee, showing the name of the organization, contribution date(s), and contribution amount(s).

Churches, schools, hospitals, and other charitable organizations (50% limitation):

Contributions by cash or check:

_____	32			
_____	32			
_____	32			
_____	32			
_____	32			

Contributions above made for Midwestern disaster relief

	38			
--	----	--	--	--

Volunteer expenses (out-of-pocket)

	31			
--	----	--	--	--

Number of charitable miles

	53			
--	----	--	--	--

Midwestern disaster relief miles (5/2/08 - 6/30/08)

	61			
--	----	--	--	--

Midwestern disaster relief miles (7/1/08 - 12/31/08)

	239			
--	-----	--	--	--

Veterans' organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations (30% limitation):

Contributions by cash or check:

_____	41			
_____	41			
_____	41			
_____	41			
_____	41			

Volunteer expenses (out-of-pocket)

	40			
--	----	--	--	--

Number of charitable miles

	54			
--	----	--	--	--

Midwestern disaster relief miles (5/2/08 - 6/30/08)

	62			
--	----	--	--	--

Midwestern disaster relief miles (7/1/08 - 12/31/08)

	240			
--	-----	--	--	--

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference.

NONCASH CONTRIBUTIONS

NOTE: Use Sheet 26 if total noncash contributions are over \$500. No deduction is allowed for contributions of clothing and household items that are not in good used condition or better. In addition, a deduction for any item with minimal monetary value may be denied.

50% limitation (see above):

	2008 Amount	TS	2007 Amount
33			
33			
33			
33			

30% limitation (see above):

34			
34			
34			
34			

30% capital gain property (gifts of capital gain property to 50% limit orgs.):

35			
35			
35			
35			

20% capital gain property (gifts of capital gain property to non-50% limit orgs.):

36			
36			
36			
36			

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

Union and professional dues:

42			
----	--	--	--

Other unreimbursed employee expenses (uniforms and protective clothing, professional subscriptions, employment agency fees, and certain edu. expenses):

43			
43			
43			
43			
43			
43			

Investment expense:

44			
44			
44			
44			
44			
44			

Tax return preparation fee:

45			
----	--	--	--

Safe deposit box rental

46			
----	--	--	--

Miscellaneous deductions (2% AGI) (certain legal and accounting fees, and custodial fees):

47			
47			
47			
47			
47			
47			

If your total noncash contributions are in excess of \$500 in 2008, please complete the information below for each donee using the following guidelines:

- * If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1099-C or other written acknowledgement received from the donee organization.
- * A deduction for contributions of clothing or other household items that are not in good used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input style="width:40px;" type="text"/>	Name of charitable organization (donee)	800	
	Street address	801	
	City, state, ZIP code	802	
	1=spouse, 2=joint	1	
	Property description	803	
	Date of contribution (m/d/y) *	5	
	Date acquired by donor (m/y) *	6	
	How acquired by donor (Table 1 or describe)	804	
	Donor's cost or basis	7	
	Fair market value	8	
Method used to determine FMV (Table 2 or describe)	805		

No. <input style="width:40px;" type="text"/>	Name of charitable organization (donee)	800	
	Street address	801	
	City, state, ZIP code	802	
	1=spouse, 2=joint	1	
	Property description	803	
	Date of contribution (m/d/y) *	5	
	Date acquired by donor (m/y) *	6	
	How acquired by donor (Table 1 or describe)	804	
	Donor's cost or basis	7	
	Fair market value	8	
Method used to determine FMV (Table 2 or describe)	805		

No. <input style="width:40px;" type="text"/>	Name of charitable organization (donee)	800	
	Street address	801	
	City, state, ZIP code	802	
	1=spouse, 2=joint	1	
	Property description	803	
	Date of contribution (m/d/y) *	5	
	Date acquired by donor (m/y) *	6	
	How acquired by donor (Table 1 or describe)	804	
	Donor's cost or basis	7	
	Fair market value	8	
Method used to determine FMV (Table 2 or describe)	805		

1	How Property was Acquired
	1 = Purchase
	2 = Gift
	3 = Inheritance
	4 = Exchange

2	Method Used to Determine FMV
	1 = Appraisal
	2 = Thrift shop value
	3 = Catalog
	4 = Comparable sales
	For other methods, see IRS Pub. 561.

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

Occupation, if different from Form 1040.....	800	
Form.....	13	
Number of form (1=first Schedule C, 2=second, etc.).....	14	
1=spouse.....	1	
1=performance artist, 2=handicapped, 3=fee-basis government official.....	8	

EMPLOYEE BUSINESS EXPENSES

	2008 Amount	2007 Amount
Meal and entertainment expenses.....	44	
Reimbursements for meals and entertainment not on W-2, box 1.....	45	
1=Department of Transportation (75% meal allowance).....	50	
Local transportation (bus, taxi, train, etc.).....	7	
Travel expenses while away from home overnight.....	9	
Reimbursements not included on Form W-2, box 1.....	12	
Other business expenses:		
_____	10	
_____	10	
_____	10	
_____	10	
_____	10	
_____	10	
_____	10	
_____	10	
_____	10	
_____	10	

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference.

VEHICLE INFORMATION

	2008 Amount	2007 Amount
1=vehicle used primarily by more than 5% owner	11	
1=vehicle is available for off-duty personal use	4	
1=no other vehicle is available for personal use.....	2	
1=no evidence to support your deduction	5	
1=no written evidence to support your deduction.....	6	

VEHICLE 1

Description of vehicle	801	
Date placed in service (m/d/y)	15	
Total mileage	16	
Business mileage (1/1/08 - 6/30/08)	17	
Business mileage (7/1/08 - 12/31/08)	113	
Commuting mileage	19	
Average daily round-trip commute	18	
Number of months of vehicle business use (if not 12)	80	
Parking fees and tolls (business portion only)	70	
Actual expenses:		
Gasoline, lube, oil	51	
Repairs	52	
Tires	53	
Insurance	54	
Miscellaneous	22	
Auto license (other than personal property taxes)	55	
Personal property taxes (based on car's value)	56	
Interest (car loan) (for Schedule C, E & F)	57	
Vehicle rent or lease payments	23	
Inclusion amount (enter as positive)	20	
Value of employer-provided vehicle on Form W-2 (2106)	24	

VEHICLE 2

Description of vehicle	802	
Date placed in service (m/d/y)	29	
Total mileage	30	
Business mileage (1/1/08 - 6/30/08)	31	
Business mileage (7/1/08 - 12/31/08)	114	
Commuting mileage	33	
Average daily round-trip commute	32	
Number of months of vehicle business use (if not 12)	112	
Parking fees and tolls (business portion only)	71	
Actual expenses:		
Gasoline, lube, oil	61	
Repairs	62	
Tires	63	
Insurance	64	
Miscellaneous	36	
Auto license (other than personal property taxes)	65	
Personal property taxes (based on car's value)	66	
Interest (car loan) (for Schedule C, E and F)	67	
Vehicle rent or lease payments	37	
Inclusion amount (enter as positive)	34	
Value of employer-provided vehicle on Form W-2 (2106)	38	

2008	1040	US	Health Savings Accounts (8889)	32.1
------	------	----	--------------------------------	------

Please enter all pertinent 2008 amounts & attach all 1099-SA forms.
Last year's amounts are provided for your reference.

HSA CONTRIBUTIONS

NOTE: Contributions to an HSA are only eligible to persons covered under a high deductible health plan. For tax year 2008, a high deductible health plan is one with an annual deductible that is not less than \$1,100 for self-only coverage or \$2,200 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$5,600 for self-only coverage or \$11,200 for family coverage.

	2008 Amount		2007 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
1= self-only coverage, 2= family coverage	3	53		
HSA contributions you made or expect to make, except rollovers, employer contributions, and contributions made to an employee account through a cafeteria plan (1=maximum)	5	55		
Contributions included above that were made after you became eligible for medicare	32	82		
Contributions made to date	39	89		

HSA DISTRIBUTIONS

Total HSA distribution received (1099-SA, box 1)	15	65		
Distributions included above that were rolled over to another HSA	16	66		
Total unreimbursed qualified medical expenses	17	67		

Please enter all pertinent 2008 information. Last year's amounts are provided for your reference. You must have paid for the care of one or more dependents enabling you to work or attend school to qualify for this credit.

DEPENDENT CARE EXPENSES (33.1)

	2008 Amount		2007 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Dependent care expenses incurred but not paid in 2008 . . .	3	53		
Employer-provided benefits forfeited in 2008	6	56		

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:40px;" type="text"/>	First name	17	
	Last name	18	
	Date of birth (m/d/y)	22	
	Social security number	19	
	Qualified dependent care expenses incurred and paid in 2008	20	2007 amt:
	1=disabled	23	
	1=spouse, 2=joint	21	

No. <input style="width:40px;" type="text"/>	First name	17	
	Last name	18	
	Date of birth (m/d/y)	22	
	Social security number	19	
	Qualified dependent care expenses incurred and paid in 2008	20	2007 amt:
	1=disabled	23	
	1=spouse, 2=joint	21	

No. <input style="width:40px;" type="text"/>	First name	17	
	Last name	18	
	Date of birth (m/d/y)	22	
	Social security number	19	
	Qualified dependent care expenses incurred and paid in 2008	20	2007 amt:
	1=disabled	23	
	1=spouse, 2=joint	21	

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:40px;" type="text"/>	Name of provider	10	
	Street address	11	
	City, state, ZIP code	12	
	Identification number (SSN or EIN)	13	
	Amount paid to care provider in 2008	14	2007 amt:
	1=spouse, 2=joint	15	

No. <input style="width:40px;" type="text"/>	Name of provider	10	
	Street address	11	
	City, state, ZIP code	12	
	Identification number (SSN or EIN)	13	
	Amount paid to care provider in 2008	14	2007 amt:
	1=spouse, 2=joint	15	

Please complete the information below if you paid qualified education expenses in 2008 for you, your spouse, or your dependents enrolled in an accredited postsecondary institution.
Last year's amounts are provided for your reference.

PERSONS AND EXPENSES QUALIFYING FOR EDUCATION CREDITS OR TUITION DED.

		2008 Amount		2007 Amount	
No. <input style="width:40px;" type="text"/>	Student Info.	1=taxpayer, 2=spouse	17		
		First name	12		
		Last name	13		
		Social security number	14		
	1=hope credit, 2=lifetime learning credit		15		
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere)		16		
	Amount of prior year refund or assistance*		20		
No. <input style="width:40px;" type="text"/>	Student Info.	1=taxpayer, 2=spouse	17		
		First name	12		
		Last name	13		
		Social security number	14		
	1=hope credit, 2=lifetime learning credit		15		
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere)		16		
	Amount of prior year refund or assistance*		20		
No. <input style="width:40px;" type="text"/>	Student Info.	1=taxpayer, 2=spouse	17		
		First name	12		
		Last name	13		
		Social security number	14		
	1=hope credit, 2=lifetime learning credit		15		
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere)		16		
	Amount of prior year refund or assistance*		20		
No. <input style="width:40px;" type="text"/>	Student Info.	1=taxpayer, 2=spouse	17		
		First name	12		
		Last name	13		
		Social security number	14		
	1=hope credit, 2=lifetime learning credit		15		
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere)		16		
	Amount of prior year refund or assistance*		20		
No. <input style="width:40px;" type="text"/>	Student Info.	1=taxpayer, 2=spouse	17		
		First name	12		
		Last name	13		
		Social security number	14		
	1=hope credit, 2=lifetime learning credit		15		
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere)		16		
	Amount of prior year refund or assistance*		20		

*Refund of qualified expenses and tax-free educational assistance received after you file your return for the year in which the expenses were paid.

