

2008 TAX ORGANIZER

This tax organizer has been prepared for your use in gathering the information needed for your 2008 tax returns. You will also find a blank organizer available on our website, www.jocllp.com, along with other useful information.

Please answer any questions that apply to your situation on the Questions pages and review the Personal Information page for completeness and accuracy. Please be sure to update your email address, and make sure we have your date of birth listed on the Personal Information page, as this information is required for all Massachusetts filers. Also check the amount noted for **stimulus payment received** on this page, and let us know if you did not receive the indicated amount.

To save you time, selected information from your 2007 tax return has already been entered, along with prior year amounts when applicable. Please line through any information which does not apply to your 2008 tax return, and add any new information.

Be sure to forward all W-2, 1099, 1098 and K-1 forms you receive along with your tax information.

Please sign and return the enclosed engagement letter with your tax data, and be sure to fill out your use tax information on the bottom of the signature page.

Also enclosed is an informational page noting some highlights of recent tax law changes that may be of interest.

We appreciate your cooperation in getting your materials to us as soon as possible.

January 15, 2009

Dear Client,

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2008 federal and state income tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. If useful in helping you assemble your data, we will furnish you with questionnaires and worksheets to guide you in gathering the necessary information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them or authorize us to electronically file them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office with your tax materials. If there are other tax returns you would like us to prepare, such as gift and/or property, please indicate below.

We appreciate this opportunity to work with you.

Sincerely,

Johnson O'Connor Feron LLP

Accepted By: _____

Date: _____

USE TAX LIABILITY:

I understand that I may have a use tax liability resulting from purchases of goods in states other than my home state or on the internet on which sales tax has not been paid.

Please report my use tax liability as follows (check one):

- I made no purchases subject to use tax in 2008. Report my use tax liability as "0."
- I made purchases totaling \$_____ during 2008 subject to use tax. Report my use tax liability based on this amount.
- Leave this question blank on the return. I understand that the statute of limitations will not begin to run on any use tax liability, and that my home state may go back and assess use tax for 2008 and prior years.

HIGHLIGHTS OF CHANGES FOR 2008 RETURNS

CHANGES IN VARIOUS RATES AND LIMITS:

	<u>2008</u>	<u>2009</u>
<u>Mileage rates -</u>		
Business	.505/.585 (post-6/30)	.55
Charitable	.14	.14
Medical, moving	.19/.27 (post-6/30)	.24
<u>Pre-tax deductions -</u>		
IRA (traditional and Roth)	5,000	5,000
Catch-up (over 50)	1,000	1,000
401(k) deferral	15,500	16,500
Catch-up (over 50)	5,000	5,500
Compensation limit	230,000	245,000
Total contribution limit	46,000	49,000
Tax-free annual limit for gifts	12,000	13,000

KIDDIE TAX -

Beginning with 2008 returns, the kiddie tax has been extended to student dependents between the ages of 19-23 who do not have earned income that exceeds half of their support. This onerous taxation applies even if the parents waive the dependency exemption for such dependents.

TEMPORARY SUSPENSION OF TAX ON CAPITAL GAINS AND QUALIFIED DIVIDENDS FOR LOW-INCOME TAXPAYERS -

For taxpayers in the 10 or 15% tax brackets (often dependents with unearned income not exceeding the kiddie tax threshold), the long-term capital gains tax rate and rate on qualified dividends drops from 5% to **0%** through 2010.

REAL ESTATE TAX DEDUCTION FOR NON-ITEMIZERS

Taxpayers who pay real estate taxes but whose itemized deductions do not exceed their standard deduction will receive an additional standard deduction for the amount of real estate taxes paid, up to \$500 for single filers or \$1,000 for joint filers. This deduction is available on 2008 and 2009 returns.

STIMULUS PAYMENTS - SECOND CHANCE

If you did not qualify for or did not receive the maximum amount of economic stimulus payment in 2008, you may be entitled to a "recovery rebate credit" on your 2008 return. Please let us know if you did not receive the full amount of credit indicated in last year's transmittal letter. We will automatically evaluate the eligibility of those who did not qualify for the credit last year.

FIRST-TIME HOMEBUYERS "TAX CREDIT" (actually a loan)

First time homebuyers whose income is below certain limits may qualify for a new tax credit equal to 10% of the purchase price of their primary residence, up to \$7,500. However, the "credit" must be repaid in equal annual payments over 15 years beginning in 2010, so it is in fact more like an interest-free loan. The credit expires on June 30, 2009.

CHARITABLE CONTRIBUTIONS

Remember that we are unable to deduct cash contributions for which you do not provide us with either a cancelled check, credit card statement or an acknowledgement from the charity.

As always, please contact us for more information on these or any other provisions that may apply to your situation.



For any question answered Yes, please attach supporting detail or documents.

Personal Information:

- | | Yes | No |
|---|--------------------------|--------------------------|
| Did your marital status change during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| If married, do you and your spouse want to file separate returns? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did your address change during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Can you or your spouse be claimed as a dependent by another taxpayer? | <input type="checkbox"/> | <input type="checkbox"/> |

Dependents:

- | | | |
|--|--------------------------|--------------------------|
| Were there any changes in dependents from the prior year? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay for child care while you worked or looked for work? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any children under age 18 with unearned income more than \$900? | <input type="checkbox"/> | <input type="checkbox"/> |
| Do you have any children age 18 or student children, aged 19 to 23, who did not provide more than half of their cost of support with earned income and that have unearned income of more than \$900? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you adopt a child or begin adoption proceedings during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |

Purchases, Sales and Debt:

- | | | |
|---|--------------------------|--------------------------|
| Did you have any debts canceled, forgiven or refinanced during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell, exchange or purchase any real estate in 2008? If so, please attach closing statements. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you receive grants of stock options from your employer, exercise any stock options granted to you or dispose of any stock acquired under a qualified employee stock purchase plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you pay any student loan interest in 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are your total mortgages on your first and/or second residence greater than \$1,000,000? If so, please provide the principal balance and interest rate at the beginning and the end of the year. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you have an outstanding home equity loan at the end of 2008? If so, please provide the principal balance and interest rate at the beginning and end of the year. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you take out a home equity loan in 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you engage in any put or call transactions? If Yes, please provide details. | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you close any open short sales during 2008? | <input type="checkbox"/> | <input type="checkbox"/> |
| Did you sell any securities not reported on your Form 1099-B? | <input type="checkbox"/> | <input type="checkbox"/> |



Miscellaneous: (continued)

- Did you engage in any bartering transactions?
- Did you have any work outside of the U.S. or pay any foreign taxes?
- Did someone displaced by the storms in the Midwest live with you?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Gifts:

- Did you or your spouse make any gifts, including birthday, holiday, anniversary, graduation, etc., with a total (aggregate) value in excess of \$12,000 to any individual during the year?
- Did you or your spouse make any gifts to a trust for any amount during the year?
- Do you or your spouse have a life insurance trust?
- Did you assist in the purchase of any asset (auto, home) for any individual during the year?
- Did you forgive any indebtedness to any individual, trust or entity during the year?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above gift questions, please complete Form 34 and/or 35 in the back of the Organizer.

Severance/Retirement:

- Did you retire or change jobs in 2008?
- Did you receive deferred, retirement or severance compensation?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Date

If Yes, enter the date received (Mo/Da/Yr).

- Did you or your spouse turn age 70 1/2 during the year and have money in an IRA or other retirement account without taking any distribution?

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

Sale of Your Home:

- Did you sell your home in 2008?
- If Yes, did you own and occupy the home as your principal residence for at least two years of the five-year period prior to the sale?
- Did you ever rent out this property?
- Did you ever use any portion of the home for business purposes?
- Have you or your spouse sold a principal residence within the last two years?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

At the time of the sale, the residence was owned by the: Taxpayer Spouse Both

Additional Information:

- With respect to any trust you have created or for which you are the trustee, have any beneficiaries died during 2008?
- Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2008?

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

If Yes, enter the following:

Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2008 Amount Contributed



Personal Information, Dependent(s) and Wages

Taxpayer:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Daytime/Work Telephone Number

Evening/Home Telephone Number

Primary Email Address

Secondary Email Address

Spouse:

First Name and Initial

Last Name

Social Security Number

Occupation

Date of Birth (Mo/Da/Yr)

Present Mailing Address:

Street Address

Apartment Number

City

State

ZIP code

Foreign Country

May the IRS or other taxing authority discuss the return with the preparer? Yes No

Is the taxpayer claimed as a dependent on someone else's tax return? Yes No

Are you considered legally blind per IRS regulations? Yes No

Do you want to contribute to the Presidential Election Campaign Fund? Yes No

Stimulus payment received before any reductions (If not received, enter -0) _____

Dependent Information:

Did dependent have income over \$3,500?

First Name and Initial	Last Name	Social Security Number	Date of Birth (Mo/Da/Yr)	Relationship to Taxpayer	Months Lived in Your Home	X if Disabled	Yes or No

Please provide the name of any person living with you who is claimed as a dependent on someone else's tax return _____

Please list the years for which a release of claim to exemption is given for a dependent child not living with you _____

Wages and Salaries: Please enclose all copies of your current year Forms W-2

TS	Employer's Name	Taxable Wages	Tax Withheld				
			Federal	FICA/TIER 1	Medicare	State	Local



Direct Deposit and Electronic Withdrawal Account Information:

The IRS and certain states allow refunds to be deposited directly into your financial institution account, regardless of the means used to file the return. For balance due returns to be filed electronically, the IRS and many states allow the entire amount due to be paid using electronic withdrawal. If you would like to have your refund deposited directly into your account or pay a balance due by using an electronic withdrawal, please complete the following information. If the account should be used for a refund anticipation loan, please mark both the refund anticipation loan box and either the checking or trad. savings box.

(To properly file your return, please attach a voided check or a copy of a monthly statement for your account.)

Owner of account ... Taxpayer Spouse Joint
Select type of account ... Checking Archer MSA Savings Trad. Savings Coverdell Ed.Savings IRA Savings Refund Anticipation Loan HSA Savings

Name of financial institution

Financial Institution Routing Transit Number (if known)

(Use the routing number from a check, NOT a deposit slip. They can be different. The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number

Do you want your refund deposited directly into your financial institution account? Yes No

If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal? Yes No

What amount do you want withdrawn if not the entire balance due?

What date do you want the withdrawal done? (Mo/Da/Yr)

Owner of account ... Taxpayer Spouse Joint
Select type of account ... Checking Archer MSA Savings Trad. Savings Coverdell Ed.Savings IRA Savings Refund Anticipation Loan HSA Savings

Name of financial institution

Financial Institution Routing Transit Number (if known)

(Use the routing number from a check, NOT a deposit slip. They can be different. The Routing Transit Number must begin with 01 through 12 or 21 through 32.)

Your account number

Do you want your refund deposited directly into your financial institution account? Yes No

If you are filing a balance due return electronically, do you want to pay the amount due using an electronic withdrawal? Yes No

What amount do you want withdrawn if not the entire balance due?

What date do you want the withdrawal done? (Mo/Da/Yr)



Business Income and Cost of Goods Sold

Name of Business: _____

Principal Business or Profession: _____

TSJ _____
 Employer ID number _____
 Street address _____
 City, state and ZIP code _____
 Method of inventory _____
 Method of accounting _____

Business Questions for 2008:

Did you dispose of this business? Yes No
 If Yes, what was the disposition date? _____ (Mo/Da/Yr)
 Was there a change in determining quantities, costs or valuations between opening and closing inventory?
 Were you involved in the operations of this business on a regular, continuous and substantial basis?

	2008 Amount	2007 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

	2008 Amount	2007 Amount
Gross receipts or sales		
Less returns and allowances		

Cost of Goods Sold:

	2008 Amount	2007 Amount
Beginning inventory		
Purchases less cost of items withdrawn for personal use		
Cost of labor (do not include amounts paid to yourself)		
Materials and supplies		

Other Costs of Cost of Goods Sold:

Description	2008 Amount	2007 Amount
Ending inventory		

Other Income:

Description	2008 Amount	2007 Amount



Business Expenses

Name of Business: _____
 Principal Business or Profession: _____

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between two or more businesses, please enter the percentage to apply to this business _____ %

	2008 Amount	2007 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		

Other Business Expenses:

Description	2008 Amount	2007 Amount

Reimbursements: **Please list only reimbursements NOT reported in Box 1 of your Form W-2**

	2008 Amount	2007 Amount
Amount received for other expenses		
Amount received for meals and entertainment		

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? Yes No

Vehicle:

If these vehicle expenses are to be divided between two or more businesses, please enter the percentage to apply to this business _____ %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr) _____

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

Was your vehicle available for personal use during off-duty hours? Yes No

	2008	2007
Total miles		
Total business miles		
Total business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2008 Amount	2007 Amount



Business Use of Home

6E

Name of Business: _____

Principal Business or Profession: _____

Partial Use of Your Home for Business:

Square footage of home used exclusively for business

Total square footage of home

Total hours home was used for day care during the year

2008	2007

Was your home used for day care purposes for the entire year?

Were improvements made to the home and/or home office since the time you began using the home for business?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2008 Amount	2007 Amount	2008 Amount	2007 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2008 Amount	2007 Amount	2008 Amount	2007 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid



Sale or Exchange of Your Home:

Please attach the closing statements from the purchase and sale of your former and new homes

Former Home Information:

TSJ _____

Date acquired (Mo/Da/Yr) _____

Date sold (Mo/Da/Yr) _____

Selling price

Original Cost and Cost of Improvements:

Description	Amount

Sale Expenses:

Commissions, legal fees, advertising and other expenses.

Description	Amount

Did you personally own and occupy the home for at least 2 of the 5 years preceding the sale? Yes No

If your spouse is deceased, did the sale occur within two years of the date of death and did your spouse live in the home for at least 2 of the 5 years preceding the sale? Yes No

If you had a foreign mortgage on the above property, please provide the amount of the mortgage retired on the sale and the date the mortgage was acquired or the date the mortgage was most recently renegotiated _____

Moving Expenses:

TSJ _____

Were the moving expenses reimbursed by your employer? Yes No

Enter reimbursements not included in wages on your Form W-2

Mileage:

Miles
Number of miles from old home to new workplace
Number of miles from old home to old workplace
Number of automobile miles in move
Number of moving miles after June 30

Transportation Expenses:

Amount
Costs of transportation of household goods and personal effects
Costs of travel and lodging (do not include meals or automobile expenses)
Automobile expenses (gasoline, oil, etc.)
Meals (Pennsylvania only)



Individual Retirement Account (IRA):

TS _____
Name of payer _____

IRA Questions for 2008:

Are you covered by an employer's retirement plan?
If no, is your spouse covered by an employer's retirement plan?
Do you want to limit your IRA contribution to the maximum amount deductible on your tax return?
If no, do you want to contribute the maximum allowable amount to your IRA even though you may not qualify for an IRA deduction?
Did you receive distributions in 2008 from a traditional IRA, Roth IRA or Qualified Education Account?
Did you convert a traditional IRA to a Roth IRA in 2008?
Did you use your IRA as security for a loan this year?
Did you have any transactions with your IRA during the year?
If Yes, please explain.

Table with 2 columns: Yes, No. Rows for each question.

IRA Values, Rollovers, and Distributions: Please enclose copies of all Forms 1099-R

Total value of all traditional IRAs on December 31, 2008
Outstanding rollovers on December 31, 2008
IRA distributions received during 2008
Total distributions converted to Roth IRAs
Amount of Qualified Disaster Recovery Assistance Distributions

Table with 5 rows for inputting values.

Contributions: Please enclose copies of all Forms 5498

IRA:
Contributions in 2008 for the 2008 tax return
Contributions in 2009 for the 2008 tax return
Amount for 2008 you choose to be treated as nondeductible
Roth IRA:
Contributions made for the 2008 tax year

Table with 4 rows for inputting contribution amounts.

Pensions and Annuities: Please enclose all Forms 1099-R and any nontaxable distribution details

Table with columns: TSJ, Name of Payer, 2008 Gross Distributions, Taxable Amount, Federal Tax Withheld, State Tax Withheld, Is this a Rollover?, IRA?, 2007 Gross Distributions.

Self-Employed Retirement Plan: Please enclose copies of all Forms 1099-R

Have you established a self-employed retirement or SIMPLE plan with deductible contributions?
Do you wish to contribute the maximum amount allowed?

Contributions to:

Simplified employee pension
Defined benefit plan
Defined contribution plan
SIMPLE plan

Complex table for Taxpayer and Spouse contributions with Yes/No boxes and 2008 Amount input fields.



Please enclose Forms: W-2G, 1099-MISC, 1099-RRB, 1099-SSA, 1099-SA, 1099-LTC, 1099-G and 1098-E

Miscellaneous Income and Adjustments:

Table with 2 main columns for TSJ (2008 and 2007 Amount) and 2 sub-columns for each year. Rows include Taxable pensions, Nontaxable pensions, Federal/State withholding, Unemployment compensation, Social security benefits, Medicare premiums, Tier 1 railroad retirement, Taxable/Nontaxable IRA distributions, Total lump sum social security, Lump sum taxable social security, and Other federal/state withholding.

State and Local Income Tax Refunds:

Table with columns: TSJ, State, City, Tax Year, and Income Tax Refund (State, Local).

Educator Expenses: (Deduction for amounts paid by educators of kindergarten through Grade 12)

Table with columns: TS, 2008 Amount, 2007 Amount.

Other Income:

Table with columns: TSJ, Nature and Source, 2008 Amount, 2007 Amount.

Other Adjustments to Income: (Please enclose all Forms 1098-E for Student Loan Interest Paid)

Table with columns: TSJ, Nature and Source, 2008 Amount, 2007 Amount.

Alimony Paid or Received:

Table with columns: TSJ, Recipient's Name, Recipient's Social Security No., Alimony Received?, 2008 Amount, 2007 Amount.



Itemize real estate taxes by state.

Medical and Dental Expenses:

- Prescription medicines and drugs
Total medical insurance premiums paid (Do not include medicare premiums paid)
Long-term care expenses
Total insurance reimbursement
Number of miles traveled for medical care
Number of miles traveled for medical care after June 30
Lodging
Doctors, dentists, etc.
Hospitals
Lab fees
Eyeglasses and contacts

Table with 3 columns: TSJ, 2008 Amount, 2007 Amount. Rows correspond to the medical and dental expense categories.

- Taxpayer long-term care insurance premiums paid
Spouse long-term care insurance premiums paid

Table with 2 columns: 2008 Amount, 2007 Amount. Rows correspond to the long-term care insurance categories.

Other Medical Expenses:

Table with 4 columns: TSJ, Description, 2008 Amount, 2007 Amount. For listing other medical expenses.

Taxes Paid: Please include copies of your tax bills

- Personal property taxes paid (include vehicle taxes)
General sales taxes paid on specified items
Note: Real estate taxes are deductible for taxpayers not itemizing in 2008

Table with 3 columns: TSJ, 2008 Amount, 2007 Amount. Rows correspond to the personal property and general sales taxes.

Table with 4 columns: TSJ, Real Estate Taxes, 2008 Amount, 2007 Amount. For listing real estate taxes.

Other Taxes Paid:

Table with 4 columns: TSJ, Description, 2008 Amount, 2007 Amount. For listing other taxes paid.

If you purchased or sold your home in 2008, did you include any taxes from your closing statement in the amounts above? Yes No



Mortgage Questions for 2008:

	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?	<input type="checkbox"/>	<input type="checkbox"/>
Did you refinance your home? (If Yes, please enclose the closing statement.)	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, please enclose the closing statements from the purchase and sale of your new and former homes.		
If Yes, also, did you have an ownership interest in a principal residence in the US during the 3 year period prior to the purchase of this home?	<input type="checkbox"/>	<input type="checkbox"/>

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did You Receive Form 1098?		2008 Amount	2007 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To		ID Number	2008 Amount	2007 Amount
	Name	Address			

Deductible Points:

TSJ	Paid To	Did You Receive Form 1098?		2008 Amount	2007 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2008 Amount	2007 Amount

Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

TSJ	Paid To	2008 Amount	2007 Amount



Cash Contributions:

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity. Attach Forms 1098-C received from the charity.

Table with 4 columns: TSJ, Organization or Description of Contribution, 2008 Amount, 2007 Amount

Table with 4 columns: TSJ, Conservation Real Property, 2008 Amount, 2007 Amount. Includes rows for 100% limit and 50% limit.

Table with 4 columns: TSJ, Description, 2008 Miles, 2007 Miles. Includes rows for volunteer work for qualified charitable organizations and Midwest disaster relief work.

Table with 3 columns: TSJ, Description, 2008 Amount. Includes row for Cash contributions made on or after May 2, 2008, in support of Midwestern disaster area relief efforts.

Noncash Contributions Totaling Less Than or Equal to \$500:

Table with 4 columns: TSJ, Description of Donated Property, 2008 Amount, 2007 Amount

Noncash Contributions Totaling More Than \$500:

TSJ _____
Description of the donated property _____

Donee organization name _____

Donee organization address _____

Date the property was acquired by the taxpayer (Mo/Da/Yr) _____

Date the property was donated (Mo/Da/Yr) _____

Cost or basis of the donated property []

Fair market value of the donated property []

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of \$5,000 of similar property will require an appraisal (does not apply to marketable securities)

- Appraisal Thrift shop value Catalog Comparable sale

Other - please explain _____

Which of the following describes how this donated property was acquired?

- Purchase Gift Inheritance Exchange



Employee Business Expenses

TS: _____ Occupation: _____

Business Expenses: **Enter all expenses at 100 percent**

If these expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A _____ %

	2008 Amount	2007 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		
Other Business Expenses:		

Description	2008 Amount	2007 Amount

Reimbursements: **Please list only reimbursements NOT reported in Box 1 of your Form W-2**

	2008 Amount	2007 Amount
Amount received for other expenses		
Amount received for meals and entertainment		

Does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? Yes No

Vehicle:

If these vehicle expenses are to be divided between Schedule A (Itemized Deductions) and one or more businesses, please enter the percentage to apply to Schedule A _____ %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr) _____

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

Was your vehicle available for personal use during off-duty hours? Yes No

	2008	2007
Total miles		
Total business miles		
Total business miles after June 30		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		
Other Vehicle Expenses:		

Description	2008 Amount	2007 Amount



Child/Dependent Care Expenses & Education Expenses

Child/Dependent Care Expenses:

General Information:

TSJ

Were you or your spouse a full time student or disabled? Yes No
Did you pay an individual for services performed in your home? Yes No

Expenses incurred in 2007 but paid in 2008
Employer-provided dependent care benefits that were forfeited in 2008
2007 carryover used in grace period

Child/Dependent Care Providers:

Provider 1:

Name
Street address
City, state and ZIP code
Social security number OR
Employer identification number
Telephone number (California only)

	2008 Amount	2007 Amount
Expenses incurred and paid in 2008		
Expenses incurred and not paid in 2008		

Provider 2:

Name
Street address
City, state and ZIP code
Social security number OR
Employer identification number
Telephone number (California only)

	2008 Amount	2007 Amount
Expenses incurred and paid in 2008		
Expenses incurred and not paid in 2008		

Qualifying Persons for Child/Dependent Care Expenses:

First Name and Initial	Last Name	Social Security Number	2008 Expenses Incurred	2007 Expenses Incurred

Higher Education Expenses for Education Credits and/or Tuition Fees Deduction:

Qualified expenses are for post-secondary education tuition and related expenses. They do not include room, board or books.

Please enclose copies of all Forms 1098-T

First Name and Initial	Last Name	Social Security Number	Grade	2008 Qualified Expenses



Refund Application:

If you have an overpayment of 2008 taxes, do you want the excess:

Refunded Yes No
 Applied to your 2009 estimated tax liability Yes No

Federal Estimated Tax Payments:

2008 1st Quarter Estimate (Due 04-15-2008)
 2008 2nd Quarter Estimate (Due 06-16-2008)
 2008 3rd Quarter Estimate (Due 09-15-2008)
 2008 4th Quarter Estimate (Due 01-15-2009)

Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid

2007 overpayment applied to 2008 estimate

Tax Planning Information for Tax Year 2009:

Do you expect any of the following to occur in 2009?

	Yes	No
A change in your marital status	<input type="checkbox"/>	<input type="checkbox"/>
A change in the number of your dependents	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your income	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in your withholding	<input type="checkbox"/>	<input type="checkbox"/>
A substantial change in deductions	<input type="checkbox"/>	<input type="checkbox"/>

If you answered Yes to any of the above questions, please provide details.



State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2008 1st Quarter Estimate		
2008 2nd Quarter Estimate		
2008 3rd Quarter Estimate		
2008 4th Quarter Estimate		

2007 overpayment applied to 2008 estimate

Balance of prior year(s)' tax paid in 2008 plus
amount paid with 2007 extensions

Estimated tax payments for 2007 paid in 2008

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2008 1st Quarter Estimate		
2008 2nd Quarter Estimate		
2008 3rd Quarter Estimate		
2008 4th Quarter Estimate		

2007 overpayment applied to 2008 estimate

Balance of prior year(s)' tax paid in 2008 plus
amount paid with 2007 extensions

Estimated tax payments for 2007 paid in 2008

State and City Estimated Tax Payments:

TSJ ____ State/City _____		
Amount Due	Date Paid if Not Date Due (Mo/Da/Yr)	Amount Paid
2008 1st Quarter Estimate		
2008 2nd Quarter Estimate		
2008 3rd Quarter Estimate		
2008 4th Quarter Estimate		

2007 overpayment applied to 2008 estimate

Balance of prior year(s)' tax paid in 2008 plus
amount paid with 2007 extensions

Estimated tax payments for 2007 paid in 2008

MASSACHUSETTS TAX INFORMATION:

Rent paid on primary residence in Massachusetts _____

Commuting expense for 2008 (T-pass or EZ pass expense) _____

Massachusetts no longer allows a deduction for 401(k) contributions made by partners, LLC members and self-employed business owners. Such contributions will have to be tracked, since they will be deductible in Massachusetts when distributions are ultimately made from the 401(k) plan.

EVERY RESIDENT OF MASSACHUSETTS MUST PROVIDE PROOF OF HEALTH INSURANCE COVERAGE ON THEIR 2008 MASSACHUSETTS RETURN. BE SURE TO FORWARD FORM 1099-HC TO US WITH YOUR TAX MATERIALS.

If you are covered by Medicare, MassHealth, Commonwealth Care, or Veterans Administration insurance, please indicate below which plan covers each taxpayer.

If you are not covered by any of the government-subsidized health insurance plans listed above, and have not provided a Form 1099-HC for each taxpayer, please send us a copy of your health insurance card(s) showing the provider and your subscriber number, or explain your health coverage below:

If you did not have health insurance coverage for all 12 months of 2008, please check the boxes below to indicate the months during which you did have coverage.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Taxpayer	___	___	___	___	___	___	___	___	___	___	___	___
Spouse	___	___	___	___	___	___	___	___	___	___	___	___

PLEASE NOTE THAT THE PENALTY FOR NOT HAVING HEALTH INSURANCE COVERAGE IS INCREASING EVERY YEAR! Taxpayers who were not covered by health insurance as mandated may face penalties of up to \$912 on their 2008 returns, and these penalties are scheduled to increase again in 2009. Please contact us if you need assistance in obtaining affordable health insurance.