

Grace & Associates, P. C.

Certified Public Accountants
29-B Lenox Pointe, N. E.
Atlanta, Georgia 30324-3172

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Members
American Institute of
Certified Public Accountants
Georgia Society of
Certified Public Accountants

The enclosed 2008 Tax Organizer will assist you in collecting and reporting information necessary for us to properly prepare your 2008 income tax return. Please complete the organizer sheets that apply to you and attach supporting documentation where necessary. The following is a list of additional documents that we will need:

- **Copy of your 2007 tax returns (federal and state), if not prepared by this firm**
- **Form(s) W-2 (wages, etc.)**
- **Form(s) 1099 (interest, dividends, etc.)**
- **Schedule(s) K-1 (income from partnerships, S corporations, trusts, estates, etc.)**
- **Form(s) 1098 (mortgage interest) and property tax statements**
- **Brokerage statements from stock, bond or other investment transactions that show not only your gross proceeds as reported to the IRS but also show your original cost and the amount of your gains and losses**
- **Closing statements pertaining to real estate transactions**
- **Any tax notices received from the IRS or other taxing authorities**

Grace & Associates, P.C.
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404-364-9000
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Engagement letter for 2008 income tax services

This letter confirms the terms of the engagement for our 2008 income tax services.

We will prepare your federal and state income tax returns from information you furnish us. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of income and deductions. By providing information to us in connection with the preparation of your tax returns you are representing that you possess such documentation, including but not limited to documentation required for travel, entertainment, gifts, listed property expenses, and charitable contributions as detailed on the bottom of this letter. This documentation may be necessary to prove the accuracy and completeness of the returns to a taxing authority and to avoid the imposition of significant penalties. You have the final responsibility for the income tax returns and, therefore, you agree to review them carefully before you sign them.

We will use our judgment to resolve questions in your favor where the tax law is unclear, or where there are conflicts between the taxing authorities' interpretation of the law and other supportable positions; and we will be available to answer your questions on specific tax matters and to consult with you on income tax planning.

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 we find necessary for the preparation of your income tax returns.

Your returns are, of course, subject to review by taxing authorities. Any items resolved against you by the examining agent are subject to certain rights of appeal. In the event of an examination, we will be available to represent you at our standard fees.

The fee for our tax preparation services will be based on the amount of time required at our standard billing rates, plus out-of-pocket expenses and does not include any time spent by us relative to an audit of your tax return or for the handling of any tax notices received by you. All invoices are due and payable upon presentation

By providing us with information to prepare your 2008 tax returns, you represent to Grace & Associates, P.C. that you have read and accepted the terms outlined in this letter.

We value your confidence in us. Please contact us with any questions you may have concerning our services.

Sincerely,

Grace & Associates, P.C.

REPRESENTATIONS TO GRACE & ASSOCIATES, P.C.:

You represent that you have the required documentation for travel, entertainment, gift and listed property expenses.

The law disallows an otherwise allowable deduction for any expense for traveling (including meals and lodging), entertainment, gifts, or listed property, unless the expense is substantiated by adequate records or by sufficient evidence corroborating your own statements. In addition, the regulations generally require you to maintain documentary evidence (such as receipts, paid bills, etc.) for 1) any lodging expenditure, and 2) any other expenditure of \$75 or more. **For business travel**, the documentation should include the amount, date, place, and business purposes of the travel. **For business entertainment expenses**, the documentation should include the amount, date, place, and business purpose of the entertainment as well as the business relationship of the person or persons entertained. **For business gifts**, the documentation should include the amount, date, description of gift, business purpose of gift, and business relationship of recipient of the gift. **For listed property**, the documentation should include the amount (e.g., cost), business or investment use based on mileage, etc., date of the expenditure, and business or investment purpose of the property.

You represent that you meet the following requirements for charitable contributions made during the year:

General Rules. The law requires that you have a receipt, letter, or other written communication from the charity (showing the name of the charity, the date and the amount of the contribution) documenting all charitable contributions made in cash and that you have a receipt or a bank record (e.g., a cancelled check) documenting all contributions made by check or by other monetary means. For contributions of property, you generally need a receipt which contains the name of the charity, a description of the property, and the date and location of the contribution.

Contributions of \$250 or more. For all **individual donations of \$250 or more** (contributions of cash or property), the law requires a receipt (written acknowledgment) from the charity to which you made the donation stating the date and amount of the contribution **as well as** a statement as to whether you received anything in return for your contribution. **The receipt (written acknowledgment) must be received by the earlier of the date the taxpayer files the tax return, or the due date of the return.** The courts have upheld this unusually strict rule and have disallowed contributions for which receipts were obtained at a later date. If you received goods or services in return for the contribution, the receipt should include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of intangible religious benefits, the receipt should include a statement to that effect.

Contributions of vehicles, boats, or airplanes of more than \$500. If you are claiming a deduction of more than \$500 for a vehicle, a boat, or an airplane you contributed to charity, the law requires that you obtain a Form 1098-C or other written acknowledgment containing the same information shown on Form 1098-C from the charity in order to deduct your contribution.

Contributions of clothing or household items. Generally, a deduction is not allowed for a charitable contribution of clothing or household items unless the items are in good used condition or better. Household items generally include furniture, furnishings, electronics, appliances, linens, and other similar items.

2008	1040	US	Topical Index
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2008	1040	US	Client Information	1
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 Telephone number: (404) 364-9000
 Fax number: (404) 364-9111
 E-mail address: jimgrace@gracecpa.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)..... 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..... ZIP code.....	
Foreign Address	Region.....	
	Postal code.....	
	Country.....	

Filing Status

- 1 = Single
- 2 = Married filing joint
- 3 = Married filing separate
- 4 = Head of household
- 5 = Qualifying widow(er)

2008

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US

Client Information (continued)

1 p2

Please add, change or delete information for 2008.

CLIENT INFORMATION

Taxpayer Contact Information	Home phone		<p>Daytime Phone</p> <p>1 = Work 2 = Home 3 = Mobile</p>
	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		

1 p2

2008	1040	US	Dependents	2
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Please add, change or delete information for 2008.

DEPENDENTS

	Dependent	Dependent	
First name			<p>Type of Dependent</p> <p>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</p>
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			
	Dependent	Dependent	<p>Earned Income Credit</p> <p>1 = When applicable (default) 2 = Student age 19 to 23 3 = Disabled age 19 or older 4 = Force 5 = Suppress</p>
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			
	Dependent	Dependent	
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			
	Dependent	Dependent	
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			

2008	1040	US	Miscellaneous Questions
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If any of the following items pertain to you or your spouse for 2008,
please check the appropriate box.

PROVIDE ADDITIONAL INFORMATION IF NECESSARY.

PERSONAL INFORMATION

- | 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 for 2008? |

DEPENDENTS

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your unmarried children who might be claimed as dependents 19 years of age or older at the end of 2008? |
| <input type="checkbox"/> | <input type="checkbox"/> | If the answer to the previous question is yes, was the dependent under the age of 24 and a full time student during each of five calendar months during the year, thereby allowing you to claim them as a dependent? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 or full-time students under age 24 at the end of 2008, with interest and dividend income in excess of \$900, or total investment income in excess of \$1,800? |

INCOME

- | | | |
|--------------------------|--------------------------|--|
| <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 cash any Series EE U.S. savings bonds issued after 1989 and pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes? |

PURCHASES, SALES AND DEBT

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you start a business or farm, purchase rental or royalty property, or acquire an interest in a partnership, S corporation, trust, or REMIC? |
|--------------------------|--------------------------|---|

2008	1040	US	Miscellaneous Questions
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- Did you purchase or dispose of any business assets (furniture, equipment, vehicles, real estate, etc.), or convert any personal assets to business use?
- Did you buy or sell any stocks, bonds or other investment property in 2008?
- Did you sell or do you plan to sell any dividend generating stocks or mutual funds during the first 60 days of 2009?
- Did you purchase, sell, or refinance your principal home or second home, or did you take a home equity loan? If YES, provide copies of closing statements. Since the term of the loan is generally not shown on the closing statement, indicate here (for refinancings) the term of the new loan: _____ years.
- Did you add energy efficient property to your home in 2008? Energy efficient property specifically refers to solar energy, solar water heating, fuel cell, small wind energy or a geothermal heat pump. If YES, provide details.
- Did you purchase a new hybrid vehicle in 2008? If YES, provide details.
- Did you have any debts cancelled or forgiven?
- Did anyone owe you money which had become uncollectible? If yes and you would like to claim a deduction for the bad debt as having become uncollectible during 2008, please provide us with details, including the name of the party, the original date of the obligation, the amount of the obligation, efforts made to collect and the reason you deem the amount uncollectible.

RETIREMENT PLANS

- Did you receive a distribution from a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you make a contribution to a retirement plan (401(k), IRA, SEP, SIMPLE, Qualified Plan, etc.)?
- Did you receive a distribution from a retirement plan that was subsequently rolled over into another retirement account within 60 days of receiving the distribution?
- Did you convert part or all of your traditional, SEP, or SIMPLE IRA to a Roth IRA?

EDUCATION

- Did you receive a distribution from an Education Savings Account or a Qualified Tuition Program?
- Did you, your spouse, or a dependent incur any tuition expenses that are required to attend a college, university, or vocational school?

ITEMIZED DEDUCTIONS

- Did you incur a loss because of damaged or stolen property? If such losses are personal in nature (vs. business related), they cannot be deducted unless they exceed 10% of adjusted gross income.
- Did you work out of town for part of the year and incur expenses for which you were not reimbursed by an employer?
- Did you use your car on the job (other than to and from work) and were not reimbursed for the business use of it by an employer?
- If you do not have enough deductions to itemize you are still entitled to deduct up to an additional \$500 (\$1,000 per married couple) for homeowner property taxes. Have you considered this in completing the organizer?

ESTIMATED TAXES

- Did you apply an overpayment of 2007 taxes to your 2008 estimated tax (instead of being refunded)?
- If you have an overpayment of 2008 taxes, do you want the excess applied to your 2009 estimated tax (instead of being refunded)?
- Do you expect your 2009 taxable income and withholdings to be different from 2008?
- We want to be sure we correctly consider any estimated tax payments you have made for 2008. Have you carefully listed the date(s) and amounts of estimated payments in this organizer and verified that they all relate to 2008 and that none represent payment for other prior years?

MISCELLANEOUS

- Do you want to allocate \$3 to the Presidential Election Campaign Fund?
- If filing a joint return, does the spouse want to allocate \$3 to the Presidential Election Campaign Fund?
- May the IRS discuss your tax return with a representative of Grace & Associates, P.C.? If you check YES we will advise you of any contacts we have from the IRS.
- Did you have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?

2008	1040	US	Miscellaneous Questions
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- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
- Was your home rented out or used for business?
- Did you make contributions to a health savings account (HSA) this year?
- Did you have a medical savings account (MSA), a Medicare + Choice MSA, or acquire an interest in an MSA or a Medicare + Choice MSA because of the death of the account holder? Or, were you a policyholder who received payments under a long-term care (LTC) insurance contract or received any accelerated death benefits from a life insurance policy?
- Did you incur moving expenses due to a change of employment? If YES, indicate the number of miles from your old home to your new workplace_____ and the number of miles from your old home to your old workplace_____.
- Did you engage the services of any household employee who you paid more than \$1,600 during the year?
- Were you notified or audited by either the Internal Revenue Service or the State taxing agency? If YES, please provide supporting documents.
- Did you or your spouse make any gifts to an individual that total more than \$12,000 during 2008, or any gifts to a trust?
- Were you or was any of your property located in a federally declared disaster area, such as those affected by the Midwest flooding or Hurricanes Gustav or Ike?
- Did you move from one state to another during the year? If yes, indicate the state to which you moved_____ and the date of the move_____.
- Did you receive income from more than one state? If yes, indicate for each item in these worksheets the state in which the income was earned.
- Did you receive an economic stimulus check during 2008? If YES, indicate the amount here_____.
- Did you purchase a new residence after April 8, 2008 that will entitle you to a tax credit of up to \$7,500 if your "modified adjusted gross income" does not exceed \$95,000 (\$170,000 if married filing joint)?

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US/GA

Direct Deposit & Estimates (Form 1040 ES)

3, 6

Please enter all pertinent 2008 information.

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

Stimulus payment received from IRS		
1=direct deposit of federal tax refund into bank account		
1=electronic payment of balance due		
1=electronic payment of estimated tax		
1=state direct deposit		
1=state electronic payment of balance due		

BANK INFORMATION

Name of Bank	Percent to Deposit (xx.xx)	Routing Number	Account Number	Type of Account (Table 1)	Type of Invest. (Table 2)

2008 ESTIMATED TAX / 1040-ES (6)

Federal

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

Additional Estimated Tax Payments				

Paid with extension (not later than 4/15/09)				
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State

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

Additional Estimated Tax Payments				

Paid with extension (not later than 4/15/09)				
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1 Type of Account

- 1 = Savings
- 2 = Checking

2 Type of Investment

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

Hash Total

3, 6

2008

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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
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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) 1=spouse	Wages, Tips, Other Compensation (Box 1)	Tax Withheld					2007 Wages
				Federal (Box 2)	Social Security (Box 4)	Medicare (Box 6)	State (Box 17)	Local (Box 19)	

PENSIONS, IRA DISTRIBUTIONS (13.1)

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

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)	

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

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

10, 13.1, 13.2

2008

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US

Miscellaneous Income

14.1

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).....				
Medicare premiums paid (SSA-1099).....				
Tier 1 RR retirement benefits (RRB-1099, box 5) ..				
1=lump-sum election for SS benefits				
Alimony received.....				
Taxable scholarships and fellowships.....				
Jury duty pay				
Household employee income not on W-2.....				
Excess minister's allowance				
Alaska permanent fund dividends				
Income from rental of personal property.....				
Income subject to S/E tax:				

Other income (1099-MISC, box 3)				

TAX WITHHELD (not entered elsewhere)

Federal income tax withheld				
State income tax withheld				
Local income tax withheld				

14.1

2008	1040	US	State & Local Tax Refunds / Unemployment Compensation	14.2
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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 style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2008 Overpayment repaid.....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund.....		
	Tax year for box 2 if not 2007 (Box 3).....		
	Federal income tax withheld (Box 4).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different.....		
	Agriculture payments:		
Agriculture payments (Box 7).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8).....			
State income tax withheld.....			

No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Unemployment compensation:		
	Total received (Box 1).....		
	2008 Overpayment repaid.....		
	State and local refunds:		
	State and local income tax refund, credit or offsets (Box 2)		
	1=city or local income tax refund.....		
	Tax year for box 2 if not 2007 (Box 3).....		
	Federal income tax withheld (Box 4).....		
	Taxable grants:		
	Federal taxable amount (Box 6).....		
	State taxable amount, if different.....		
	Agriculture payments:		
Agriculture payments (Box 7).....			
Number of farm.....			
1=box 2 is trade or business income (Box 8).....			
State income tax withheld.....			

2008

1040

US

Education Distributions (ESA's and QTP's)

14.3

Please enter all pertinent 2008 amounts and attach all 1099-Q forms.
 Enter qualified education expenses below that are not entered elsewhere.
 Last year's amounts are provided for your reference.

ESA'S AND QTP'S (Form 1099-Q)

2008 Amount

2007 Amount

No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
	ESA's only:		
2008 contributions to this ESA.....			
Value of this account at 12/31/08 (plus outstanding rollovers).....			
Basis in this ESA as of 12/31/07.....			

No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
	ESA's only:		
2008 contributions to this ESA.....			
Value of this account at 12/31/08 (plus outstanding rollovers).....			
Basis in this ESA as of 12/31/07.....			

No. <input style="width: 40px;" type="text"/>	Name of payer.....		
	1=spouse.....		
	Qualified expenses:		
	Higher education (net of nontaxable benefits).....		
	Elementary & secondary education (net of nontaxable benefits).....		
	Form 1099-Q:		
	Gross distributions (Box 1).....		
	Earnings (Box 2).....		
	Basis (Box 3).....		
	Rollover: 1=nontaxable, 2=taxable (Box 4).....		
	Distribution type: 1=private 529, 2=state 529, 3=Coverdell ESA (Box 5).....		
	ESA's only:		
2008 contributions to this ESA.....			
Value of this account at 12/31/08 (plus outstanding rollovers).....			
Basis in this ESA as of 12/31/07.....			

14.3

2008

1040

US

Business Income (Schedule C)

No.

16

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

GENERAL INFORMATION

Principal business/profession	
Principal business code	
Business name, if different from Form 1040	
Business address, if different from Form 1040	
City, state, ZIP code, if different from Form 1040	
Employer identification number	
Other accounting method	

Accounting method: 1=cash, 2=accrual		
Inventory method: 1=cost, 2=lower c/m, 3=other		
1=change of inventory method		
1=spouse, 2=joint		
1=first Schedule C filed for this business		
1=W-2 earnings as statutory employee		
1=not subject to self-employment tax		
1=did not "materially participate"		
1=personal services is not a material income producing factor		
1=investment		
1=minister's Schedule C		
1=single member limited liability company		

INCOME

	2008 Amount	2007 Amount
Gross receipts or sales (Form 1099-MISC, box 7)		
Returns and allowances		
Other income:		

COST OF GOODS SOLD

Inventory at beginning of the year		
Purchases		
Cost of items for personal use		
Cost of labor		
Materials and supplies		
Other costs:		

Inventory at end of the year		

2008

1040

US

Business Income (Schedule C) (cont.)

No.

16 p2

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

EXPENSES

	2008 Amount	2007 Amount
Accounting		
Advertising		
Answering service		
Bad debts from sales or service		
Bank charges		
Car and truck expenses (not entered elsewhere)		
Commissions		
Contract labor		
Delivery and freight		
Dues and subscriptions		
Employee benefit programs		
Insurance (other than health)		
Mortgage interest (paid to banks, etc.)		
Other interest (not entered elsewhere)		
Janitorial		
Laundry and cleaning		
Legal and professional		
Miscellaneous		
Office expense		
Outside services		
Parking and tolls		
Pension and profit sharing plans - contributions		
Pension and profit sharing plans - admin. and education costs		
Postage		
Printing		
Rent - vehicles, machinery, & equipment (not entered elsewhere)		
Rent - other		
Repairs		
Security		
Supplies		
Taxes - real estate		
Taxes - payroll		
Taxes - sales tax included in gross receipts		
Taxes - other (not entered elsewhere)		
Telephone		
Tools		
Travel		
Total meals and entertainment in full (50%)		
Department of Transportation meals in full (75%)		
Uniforms		
Utilities		
Wages		

Other expenses:

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2008

1040

US

Installment Sales (Form 6252)

17 p2

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

PRIOR YEAR INSTALLMENT SALE

		2008 Amount	2007 Amount
No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

No. <input type="text"/>	Description of property		
	Date acquired (m/d/y)		
	Date sold (m/d/y)		
	Gross profit ratio (.xxxx)		
	Current year principal payments (-1 if none)		

2008

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US

Sale of Home & Moving Expenses

17, 27

If you sold your home or moved in 2008, please complete the information below. For the sale of home, please provide Form 1099-S and closing statements from the purchase and sale of your home.

SALE OF HOME (17)

Description of property (Box 3)
Date acquired (m/d/y)
Date sold (m/d/y) (Box 1)
Sales price (Box 2)
1=sale of home
1=owned and used property as main home for at least 2 of 5 years before sale
1=business use in year of sale

Adjusted Basis

Original cost
Improvements:
Adjusted basis

Expenses of Sale (Commissions, advertising fees, legal fees, and loan charges paid by the seller)

Total expenses of sale

Reduced Exclusion

Please complete the following information if due to a change in health, place of employment, or unforeseen circumstances you either: a) Did not meet the ownership and use tests *, or b) Excluded gain on the sale of another home after May 6, 1997.

If excl. gain from another home after May 6, 1997 & within 2 yrs. of current sale, enter date of sale (m/d/y)
1=sale due to change in health, employment or unforeseen circumstances
Days used as main home - taxpayer
Days used as main home - spouse
Days property owned - taxpayer
Days property owned - spouse

MOVING EXPENSES (27) (If you moved because of a change in the location of your job)

1=spouse, 2=joint
1=armed forces move due to permanent change of station
Miles from old home to new work place
Miles from old home to old work place
Expenses for transportation and storage of household goods and personal effects
Lodging and travel (excluding meals):
Lodging and travel (excluding automobile)
Parking fees and tolls
Gas and oil
Miles driven to new home (1/1/08 - 6/30/08)
Miles driven to new home (7/1/08 - 12/31/08)

(* owned and used property as main home for at least 2 of 5 years before sale)

17, 27

2008

1040

US

Rental & Royalty Income (Schedule E)

No.

18

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

GENERAL INFORMATION

Kind of property.....

Location of property.....

Percentage of ownership if not 100% (.xxxx).....	<input type="text"/>	
Percentage of tenant occupancy if not 100% (.xxxx).....	<input type="text"/>	
1=spouse, 2=joint.....	<input type="text"/>	
1=nonpassive activity, 2=passive royalty.....	<input type="text"/>	
1=did not actively participate.....	<input type="text"/>	
1=real estate professional.....	<input type="text"/>	
1=rental other than real estate.....	<input type="text"/>	
1=investment.....	<input type="text"/>	
1=single member limited liability company.....	<input type="text"/>	

INCOME

	2008 Amount	2007 Amount
Rents received (Form 1099-MISC, box 1).....	<input type="text"/>	<input type="text"/>
Royalties received (Form 1099-MISC, box 2).....	<input type="text"/>	<input type="text"/>

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

	2008 Amount	2007 Amount
Advertising.....	<input type="text"/>	<input type="text"/>
Association dues.....	<input type="text"/>	<input type="text"/>
Auto and travel (not entered elsewhere).....	<input type="text"/>	<input type="text"/>
Cleaning and maintenance.....	<input type="text"/>	<input type="text"/>
Commissions.....	<input type="text"/>	<input type="text"/>
Gardening.....	<input type="text"/>	<input type="text"/>
Insurance.....	<input type="text"/>	<input type="text"/>
Legal and professional fees.....	<input type="text"/>	<input type="text"/>
Licenses and permits.....	<input type="text"/>	<input type="text"/>
Management fees.....	<input type="text"/>	<input type="text"/>
Miscellaneous.....	<input type="text"/>	<input type="text"/>
Mortgage interest (paid to banks, etc.).....	<input type="text"/>	<input type="text"/>
Qualified mortgage insurance premiums.....	<input type="text"/>	<input type="text"/>
Excess mortgage interest.....	<input type="text"/>	<input type="text"/>
Other interest (not entered elsewhere).....	<input type="text"/>	<input type="text"/>
Painting and decorating.....	<input type="text"/>	<input type="text"/>
Pest control.....	<input type="text"/>	<input type="text"/>
Plumbing and electrical.....	<input type="text"/>	<input type="text"/>
Repairs.....	<input type="text"/>	<input type="text"/>
Supplies.....	<input type="text"/>	<input type="text"/>
Taxes - real estate.....	<input type="text"/>	<input type="text"/>
Taxes - other (not entered elsewhere).....	<input type="text"/>	<input type="text"/>
Telephone.....	<input type="text"/>	<input type="text"/>
Utilities.....	<input type="text"/>	<input type="text"/>
Wages and salaries.....	<input type="text"/>	<input type="text"/>
Other:	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2008

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US

Rental & Royalty Income (Sch. E) (cont.)

No.

18 p2

Please enter all pertinent 2008 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

OIL AND GAS

	2008 Amount	2007 Amount
Production type (preparer use only)		
Cost depletion		
Percentage depletion rate or amount		
State cost depletion, if different (-1 if none)		
State % depletion rate or amount, if different (-1 if none)		

VACATION HOME

Number of days rented at fair market value		
Number of days personal use		
Number of days owned (if optional method elected)		

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Qualified mortgage insurance premiums		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		

Other:

2008

1040

US

Adjustments to Income

24

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)				
Contributions made to date				
1=covered by plan, 2=not covered.				
2008 payments from 1/1/09 to 4/15/09.				

ROTH IRA CONTRIBUTIONS

	2008 Amount	2007 Amount
	Taxpayer	Spouse
Roth IRA contributions you made or expect to make (1=maximum) (\$5,000/\$6,000 if 50 or older)		
Contributions made to date		

SEP, SIMPLE AND QUALIFIED PLANS (KEOGH)

	2008 Amount	2007 Amount
	Taxpayer	Spouse
Profit-sharing (25%/1.25) contributions you made or expect to make (1=maximum)		
Money purchase (25%/1.25) contributions you made or expect to make (1=maximum)		
Defined benefit contributions you expect to make. . .		
Self-employed SEP (25%/1.25) contributions you made or expect to make (1=maximum)		
Plan contribution rate if not .25 (.xxxx)		
Individual 401k: SE elective deferrals (except Roth) (1=max.) ..		
Individual 401k: SE designated Roth contributions (1=max.) ...		
SIMPLE contributions:		
Self-employed SIMPLE contributions you made or expect to make (1=maximum)		
Employer matching rate if not .03 (.xxxx)		
1=nonelective contributions (2%)		
Contributions made to date		

ADJUSTMENTS TO INCOME

	2008 Amount	2007 Amount
	Taxpayer	Spouse
Self-employed health insurance:		
Total premiums (excluding long-term care)		
Long-term care premiums		
Student loan interest paid (1098-E, box 1)		
Educator expenses (kindergarten thru grade 12)		
Jury duty pay given to employer		
Expenses from rental of personal property		
Other adjustments to income:		

Alimony paid:

	Taxpayer	Spouse
Recipient's first name		
Recipient's last name		
Recipient's SSN		
Amount paid	2007 amt:	2007 amt:

2008

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US

Itemized Deductions

25

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.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. Rows include Prescription medicines and drugs, Doctors, dentists and nurses, Hospitals and nursing homes, Insurance premiums not entered elsewhere, Long-term care premiums - taxpayer, Long-term care premiums - spouse, Insurance reimbursement, Lodging and transportation, Out-of-pocket expenses, Medical miles driven (1/1/08 - 6/30/08), Medical miles driven (7/1/08 - 12/31/08), and Other medical and dental expenses.

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

Table with 3 columns: 2008 Amount, TS, 2007 Amount. Rows include State income taxes - 1/08 payment on 2007 state estimate, State income taxes - paid with 2007 state extension, State income taxes - paid with 2007 state return, State income taxes - paid for prior years and/or to other state, City/local income taxes - 1/08 payment on 2007 city/local estimate, City/local income taxes - paid with 2007 city/local extension, and City/local income taxes - paid with 2007 city/local return.

SALES AND USE TAXES PAID

Table with 3 columns: 2008 Amount, TS, 2007 Amount. Rows include State and local sales taxes, Use taxes paid on 2008 purchases, Use taxes paid with 2007 state return, and Taxes paid on vehicles, boats, and aircraft.

OTHER TAXES PAID

Table with 3 columns: 2008 Amount, TS, 2007 Amount. Rows include Real estate taxes - principal residence, Real estate taxes - property held for investment, Personal property taxes (including automobile fees in some states. Provide a copy of tax notice), Foreign income taxes, and Other taxes.

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2008

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US

Itemized Deductions (continued)

25 p2

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

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

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 3 rows.

Home mortgage interest not reported on Form 1098:

Payee's name

Payee's SSN or FEIN ..

Payee's street address ..

Payee's city, state, ZIP ..

Amount paid

Payee's name ..
Payee's SSN or FEIN ..
Payee's street address ..
Payee's city, state, ZIP ..
Amount paid

Points not reported on Form 1098:

Points not reported on Form 1098:

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 2 rows.

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

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 1 row.

Investment interest (interest on margin accounts):

Investment interest (interest on margin accounts):

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 2 rows.

Passive interest

Passive interest ..

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 1 row.

Certain home mortgage interest included above (6251)

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 1 row.

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:

Contributions by cash or check:

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 7 rows.

Contributions above made for Midwestern disaster relief

Volunteer expenses (out-of-pocket)

Number of charitable miles

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

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

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

Contributions by cash or check:

Contributions by cash or check:

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 7 rows.

Volunteer expenses (out-of-pocket)

Number of charitable miles

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

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

2008

1040

US

Itemized Deductions (continued)

25 p3

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):

Three horizontal lines for entering 50% limitation amounts.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 3 rows.

30% limitation (see above):

Three horizontal lines for entering 30% limitation amounts.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 3 rows.

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

Three horizontal lines for entering 30% capital gain property amounts.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 3 rows.

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

Three horizontal lines for entering 20% capital gain property amounts.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 3 rows.

MISCELLANEOUS DEDUCTIONS (subject to 2% AGI limit)

Union and professional dues

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 1 row.

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

Five horizontal lines for entering other unreimbursed employee expenses.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 5 rows.

Investment expense:

Five horizontal lines for entering investment expenses.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 5 rows.

Tax return preparation fee

Safe deposit box rental

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 2 rows.

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

Five horizontal lines for entering miscellaneous deductions.

Table with 3 columns: 2008 Amount, TS, 2007 Amount. 5 rows.

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)	
	Street address	
	City, state, ZIP code	
	1=spouse, 2=joint	
	Property description	
	Date of contribution (m/d/y) *	
	Date acquired by donor (m/y) *	
	How acquired by donor (Table 1 or describe)	
	Donor's cost or basis	
	Fair market value	
Method used to determine FMV (Table 2 or describe)		

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

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

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.

2008

1040

US

Foreign Income Exclusion (Form 2555)

No.

31.1

Please enter all pertinent 2008 information.

GENERAL INFORMATION

1=spouse.

Foreign address of taxpayer, if different from Form 1040:

Street address

City

Region

Postal code

Country

Employer:

Name

U.S. street address

U.S. city

U.S. state

U.S. ZIP code

Foreign street address

Foreign city

Foreign region

Foreign postal code

Foreign country

Employer type: 1=foreign entity, 2=U.S. company, 3=self, 4=foreign affiliate of U.S. company, 5=other.

Employer type, if other.

Type of exclusion revoked if revoked in earlier year (if applicable):	Tax year revocation was effective
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Country of citizenship.

City and country of separate foreign residence if maintained due to adverse living conditions (if applicable):	Number of days during tax year at separate foreign address (if applicable)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Tax homes(s) during tax year:	Dates tax home(s) were established (m/d/y)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

31.1

2008

1040

US

Foreign Income Exclusion (2555)

No.

31.1 p2

Please enter all pertinent 2008 information.

TRAVEL INFORMATION

NOTE: Please enter all travel for 2008 as well as travel for 2009 known to date.

Travel Type (table)	Name of country (if not United States)	Date arrived	Date left	Days in U.S. on business

BONA FIDE RESIDENCE TEST AND PHYSICAL PRESENCE TEST

Beginning date for bona fide residence (m/d/y)

Ending date for bona fide residence (m/d/y)

Living quarters in foreign country: 1=purchased home, 2=rented house or apartment, 3=rented room, 4=quarters furnished by employer.

Names of family living abroad with taxpayer (if applicable):

Period family lived abroad

1=submitted statement to country of bona fide residence.

1=required to pay income tax to country of bona fide residence.

Contractual terms relating to length of employment abroad.

Type of visa you entered foreign country under.

Explanation why visa limited stay or employment in country (if applicable).

Address of home in U.S. maintained while living abroad (if applicable):	1=U.S. home rented (if applicable)	Names of occupants in U.S. home (if applicable)	Relationship of occupants in U.S. home (if applicable)

Principal country of employment

FOREIGN HOUSING EXPENSES

	2008 Amount	2007 Amount
Qualified housing expenses	<input type="text"/>	<input type="text"/>
Location of housing expenses:	Qualifying days in location (multiple locations only)	

Travel Type

1 = Travel to U.S. (default)
 2 = Travel to foreign country
 3 = Travel to restricted country

2008	1040	US	Foreign Income Exclusion (Form 2555)	No. <input style="width:40px;" type="text"/>	31.2
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Please enter all pertinent 2008 amounts and attach all W-2 forms, or other wage statements.
Enter amounts in U.S. dollars only. Last year's amounts are provided for your reference.

FOREIGN WAGES, SALARIES, TIPS

	2008 Amount	2007 Amount
Name or number.....		
1=spouse.....		
1=retirement plan (Box 13).....		
Name of employer (Box c).....		
Wages, tips, other compensation (Box 1).....		
Federal income tax withheld (Box 2).....		
Social security tax withheld (Box 4).....		
Medicare tax withheld (Box 6).....		
State income tax withheld (Box 17).....		
Local income tax withheld (Box 19).....		

FOREIGN ALLOWANCES, REIMBURSEMENTS AND OTHER EARNED INCOME

Noncash Income

Home (lodging).....		
Meals.....		
Car.....		
Other properties or facilities:		

Allowances and Reimbursements

Cost of living and overseas differential.....		
Family.....		
Education.....		
Home leave.....		
Quarters.....		
Other purposes:		

Meals and lodging provided for the convenience of the Employer (excludable under section 119).....		
--	--	--

Other Foreign Earned Income

2008 Days Worked Allocation Information

Total number of days worked (if not 240).....		
Total days worked before and after foreign assignment.....		
Foreign days worked before and after foreign assignment.....		

	31.2
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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.				
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).				
Contributions included above that were made after you became eligible for Medicare.				
Contributions made to date				

HSA DISTRIBUTIONS

	2008 Amount		2007 Amount	
	Taxpayer	Spouse	Taxpayer	Spouse
Total HSA distribution received (1099-SA, box 1) ..				
Distributions included above that were rolled over to another HSA				
Total unreimbursed qualified medical expenses ...				

32.1

2008	1040	US	Child and Dependent Care Expenses (Form 2441)	33.1,33.2
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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				
Employer-provided benefits forfeited in 2008				

PERSONS AND EXPENSES QUALIFYING FOR DEPENDENT CARE CREDIT

No. <input style="width:30px;" type="text"/>	First name			
	Last name			
	Date of birth (m/d/y)			
	Social security number			
	Qualified dependent care expenses incurred and paid in 2008		2007 amt:	
	1=disabled			
1=spouse, 2=joint				

No. <input style="width:30px;" type="text"/>	First name			
	Last name			
	Date of birth (m/d/y)			
	Social security number			
	Qualified dependent care expenses incurred and paid in 2008		2007 amt:	
	1=disabled			
1=spouse, 2=joint				

No. <input style="width:30px;" type="text"/>	First name			
	Last name			
	Date of birth (m/d/y)			
	Social security number			
	Qualified dependent care expenses incurred and paid in 2008		2007 amt:	
	1=disabled			
1=spouse, 2=joint				

PERSONS OR ORGANIZATIONS PROVIDING CARE (33.2)

No. <input style="width:30px;" type="text"/>	Name of provider			
	Street address			
	City, state, ZIP code			
	Identification number (SSN or EIN)			
	Amount paid to care provider in 2008		2007 amt:	
	1=spouse, 2=joint			

No. <input style="width:30px;" type="text"/>	Name of provider			
	Street address			
	City, state, ZIP code			
	Identification number (SSN or EIN)			
	Amount paid to care provider in 2008		2007 amt:	
	1=spouse, 2=joint			

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

ELIGIBLE CHILDREN

		2008 Amount	2007 Amount
No. <input style="width: 40px;" type="text"/>	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 1991 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2008		
	Qualified Adoption Expenses Paid in	2007 for adoption not finalized by end of 2008	
		1997-2001 for adoption of foreign child finalized in 2008	
2007 and 2008 for adoption finalized in 2008			
2008 for adoption finalized before 2008			
1=spouse, 2=joint			
No. <input style="width: 40px;" type="text"/>	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 1991 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2008		
	Qualified Adoption Expenses Paid in	2007 for adoption not finalized by end of 2008	
		1997-2001 for adoption of foreign child finalized in 2008	
2007 and 2008 for adoption finalized in 2008			
2008 for adoption finalized before 2008			
1=spouse, 2=joint			
No. <input style="width: 40px;" type="text"/>	First name		
	Last name		
	Identification number		
	Date of birth (m/d/y)		
	1=born before 1991 and was disabled		
	1=special needs child		
	1=foreign child		
	1=adoption was not final in 2008		
	Qualified Adoption Expenses Paid in	2007 for adoption not finalized by end of 2008	
		1997-2001 for adoption of foreign child finalized in 2008	
2007 and 2008 for adoption finalized in 2008			
2008 for adoption finalized before 2008			
1=spouse, 2=joint			

2008

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US

Education Credits / Tuition Deduction

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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 type="text"/>	Student Info.	1=taxpayer, 2=spouse.....	
		First name.....	
		Last name.....	
		Social security number.....	
		1=hope credit, 2=lifetime learning credit.....	
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere).....		
	Amount of prior year refund or assistance*.....		
No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....	
		First name.....	
		Last name.....	
		Social security number.....	
		1=hope credit, 2=lifetime learning credit.....	
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere).....		
	Amount of prior year refund or assistance*.....		
No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....	
		First name.....	
		Last name.....	
		Social security number.....	
		1=hope credit, 2=lifetime learning credit.....	
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere).....		
	Amount of prior year refund or assistance*.....		
No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....	
		First name.....	
		Last name.....	
		Social security number.....	
		1=hope credit, 2=lifetime learning credit.....	
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere).....		
	Amount of prior year refund or assistance*.....		
No. <input type="text"/>	Student Info.	1=taxpayer, 2=spouse.....	
		First name.....	
		Last name.....	
		Social security number.....	
		1=hope credit, 2=lifetime learning credit.....	
	Qualified tuition and fees paid in 2008 (net of refund or assistance and not entered elsewhere).....		
	Amount of prior year refund or assistance*.....		

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

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

HOUSEHOLD EMPLOYMENT TAXES

If you paid any one household employee cash wages of \$1,600 or more in 2008; withheld federal income tax during 2008 for any household employee; or paid total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008 to household employees, please complete the following:

Employer identification number	
1=spouse, 2=joint	

	2008 Amount	2007 Amount
Social security, Medicare and income taxes:		
1=paid any one employee cash wages of \$1,500 or more		
1=withheld federal income tax for household employee		
Total cash wages subject to social security taxes		
Total cash wages subject to Medicare taxes		
Federal income tax withheld		
Advance earned income credit payments		
Taxes withheld from state disability payments		

Federal unemployment tax:		
1=paid total cash wages of \$1,000 or more in any calendar quarter of 2007 or 2008		
Total cash wages subject to FUTA tax		
1=paid unemployment contributions to only one state		
1=paid all state unemployment contributions by 4/15/09		
1=all wages taxable for FUTA were also taxable for state unemployment		
Name of state		
State reporting number		
Contributions paid to state unemployment fund		

2008

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US

Parent's Election to Report Child's Inc.

No.

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

CHILD'S INFORMATION

First name	
Last name	
Social security number	
Date of birth (m/d/y)	
1=nontaxable to federal	
1=nontaxable to state	

INTEREST INCOME (Form 1099-INT)

	2008 Amount	2007 Amount
Banks, credit unions, etc. (Box 1):		

U.S. bonds, T-bills, etc. (nontaxable to state) (Box 3):		

Tax-exempt interest:		
Total municipal bonds		
In-state municipal bonds		
Adjustments:		
Nominee distribution		
Accrued interest		
Tax-exempt interest (1099-INT in error)		
OID adjustment		
ABP adjustment		
Foreign:		
1=interest in or authority over foreign account		
Name of foreign country		
1=grantor/transferor or received distribution from foreign trust		
Post 8/7/86 private activity bond interest (included above) (6251)		

DIVIDEND INCOME (Form 1099-DIV)

Total ordinary dividends (Box 1a):		

Qualified dividends (Box 1b)		
Total capital gain distributions (Box 2a):		

Unrecaptured section 1250 gain (Box 2b)		
Section 1202 gain (Box 2c)		
Collectibles (28%) gain (Box 2d)		
Nontaxable distributions (Box 3)		
Tax-exempt interest:		
Total municipal bonds		
In-state municipal bonds		
Nominee distributions:		
Ordinary dividends		
Qualified dividends		
Capital gain distributions		
Alaska permanent fund dividends included above		

