WARRING & COMPANY, LLC
Tax, Accounting and Financial Consulting
Phone: 301.260.0809 • Fax: 202.204.6322

January 25, 2008

RE: **2007 Income Tax Filings**

Dear Clients:

We appreciate the opportunity to work with you and advise you regarding your income taxes. Below we have outlined our duties and responsibilities as tax preparers, as well as our request for the information needed from you in order to prepare an accurate return.

We will prepare your 2007 Federal and State income tax returns from information you provide to us. We will not perform an audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information. Enclosed you will find a tax organizer, used as a guide in gathering your tax information. Your use of this organizer will assist us in minimizing the amount of time we spend in preparing your returns.

It is your responsibility to provide us with all the information required for the preparation of complete and accurate returns. For all charitable donations over $250, a written acknowledgement from the charity is required. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for a minimum of four years. These may be necessary to prove the accuracy and completeness of the returns if requested by a taxing authority.

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. Prior to commencing our work, we will discuss the need, and bill you accordingly, for such accounting and bookkeeping assistance as we find necessary, for preparation of the income tax returns.

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

Your returns will be completed as soon as possible after you give us your information. **We will need to receive your information by March 20, 2008, to ensure meeting the April 15, 2008 filing deadline. You agree that if your tax returns cannot be completed by April 8, 2008, we will automatically file an extension on your behalf.** This may require a tax payment to be made by you on or before April 15, 2008, for an amount approximating your unpaid tax liability. The exact final amount may differ upon receipt of any subsequent information necessary to complete your returns. You agree to assume responsibility for any differences in tax, including interest and penalties, arising out of subsequently filed tax returns.

2007 Individual Income Tax Organizer – Please complete & return

We encourage you to complete as much of the tax organizer as possible. Most of your 2006 amounts are preprinted, so you can easily verify that recurring items have been included. In addition, we request that you enclose the original documentation received, including, but not limited to, W-2's; 1099's; Forms K-1's; mortgage interest statements; and real estate purchase and sale documentation. We will return this documentation to you upon completion of the returns. If you made estimated tax payments during the year, please include the amounts & dates paid, as well as the taxing authority to which they were paid.

Some of the items in the tax organizer may not pertain to you. On the other hand, if these items do not cover a matter that might have a bearing on your taxes, please describe these in detail and provide the necessary information. Such items may include marriage, divorce, birth of a child, new job, loan refinance, inheritance, change of residence, etc.

Please sign page one of the organizer as an agreement between you and Warring & Company, LLC, to provide tax services related to the 2007 income tax returns. By submitting your tax information to us, you hereby agree to the terms of this letter.

Unless your income tax returns do not qualify, we will electronically file the returns from our offices. Prior to doing so, we will forward draft returns for your review, and will ask you to sign the appropriate tax forms for our files, providing us the authority to electronically file the returns on your behalf. If you do not wish to participate in the electronic filing process, please let us know, and we will provide hard copies for your signature.

When you have completed the organizer and assembled your tax data, you may wish to contact us for an appointment to review your information. Otherwise, you may mail the information to us, and we will contact you after it has been reviewed.

We want to express our appreciation for this opportunity to serve you. Please contact Jim Warring or Kathryn Cozzens directly with any questions or concerns you may have.

Best wishes for a healthy, happy and prosperous New Year.

Very truly yours,

Warring & Company, LLC

Warring & Company, LLC, CPAs

FROM

2007 TAX ORGANIZER

TO

WARRING & COMPANY, LLC
16528 EMORY LANE
SUITE 300
ROCKVILLE, MD 20853-1228

I (We) have submitted this information for the sole purpose of preparing my (our) tax return(s). Each item can be substantiated by receipts, canceled checks, or other documents. This information is true, correct, and complete to the best of my (our) knowledge.

Taxpayer Signature	Date
Spouse Signature	Date

Primary E-mail Address	Home Phone	Fax Number
Secondary E-mail Address	Taxpayer's Business Phone	Spouse's Business Phone
Preferred Method of Contact (i.e., cell phone, e-mail, etc.)		

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Tax Organizer Legend:

Throughout the tax organizer, you will find columns with the heading "TSJ".

TSJ Codes - Enter "T" for taxpayer, "S" for spouse or "J" for joint.

Questions (Page 1 of 3)

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

Personal Information:

	Yes	No
Did your marital status change during 2007?	☐	☐
If married, do you and your spouse want to file separate returns?	☐	☐
Did your address change during 2007?	☐	☐
Can you or your spouse be claimed as a dependent by another taxpayer?	☐	☐

Dependents:

Were there any changes in dependents from the prior year?	☐	☐
Did you pay for child care while you worked or looked for work?	☐	☐
Do you have any children under age 18 with unearned income more than $850?	☐	☐
Did you adopt a child or begin adoption proceedings during 2007?	☐	☐

Purchases, Sales and Debt:

Did you have any debts canceled, forgiven or refinanced during 2007?	☐	☐
Did you start a new business, purchase a new rental property, farm or acquire any new interest in any partnership or S corporation during 2007?	☐	☐
Did you sell an existing business, rental property, farm or any existing interest in a partnership or S corporation during 2007?	☐	☐
Did you sell, exchange or purchase any real estate in 2007? If so, please attach closing statements.	☐	☐
Did you withdraw any amounts from your Individual Retirement Account (IRA) or Roth IRA to acquire a principal residence?	☐	☐
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?	☐	☐
Did you pay any student loan interest in 2007?	☐	☐
Did you have an outstanding home equity loan at the end of 2007? If so, please provide the principal balance and interest rate at the beginning and end of the year	☐	☐
Did you take out a home equity loan in 2007?	☐	☐
Are you claiming a deduction for mortgage interest paid to a financial institution for which someone else received the Form 1098?	☐	☐
Did you engage in any put or call transactions? If Yes, please provide details.	☐	☐
Did you close any open short sales during 2007?	☐	☐
Did you sell any securities not reported on your 1099-B?	☐	☐

Itemized Deductions:

Did you contribute property (other than cash) with a fair market value of more than $5,000 to a charitable organization?	☐	☐
Did you incur any casualty or theft losses during the year?	☐	☐
Did you make any large purchases, such as motor vehicles and boats?	☐	☐

Questions (Page 2 of 3)

Miscellaneous

	Yes	No
Did you or your spouse have any transactions pertaining to a medical savings account (MSA) during 2007? If you received a distribution from an MSA, please include Form 1099-SA.	☐	☐
Did you or your spouse have any transactions pertaining to a health savings account (HSA) during 2007? If you received a distribution from an HSA, please include Form 1099-SA.	☐	☐
Did you or your spouse contribute to a Roth IRA or convert an existing IRA into a Roth IRA?	☐	☐
Did you withdraw any amounts from your IRA to pay for higher education expenses incurred by you, your spouse, your children or grandchildren?	☐	☐
Did you withdraw amounts from a Coverdell Education Savings Account or Qualified Education Program (Section 529 plan)? If Yes, include Form 1099-Q.	☐	☐
Did you or your dependents incur any post-secondary education expenses, such as tuition?	☐	☐
If you or your spouse are self-employed, are you or your spouse eligible to be covered under an employer's health plan at another job? If Yes, how many months were you covered? Months ☐	☐	☐
Did you move to a different home because of a change in the location of your job?	☐	☐
Did you pay in excess of $1,000 in any quarter, or $1,500 during the year for domestic services performed in or around your home to individuals who could be considered household employees?	☐	☐
Did you receive unreported tip income of $20 or more in any month of 2007?	☐	☐
Did you or your spouse receive distributions from long-term care insurance contracts? If Yes, please include Form 1099-LTC.	☐	☐
Were you or your spouse a grantor or transferor for a foreign trust, have an interest in or a signature or other authority over a bank account, securities account or other financial account in a foreign country?	☐	☐
Did you create or transfer money or property to a foreign trust?	☐	☐
Did you purchase a new "hybrid" or alternative technology vehicle in 2007?	☐	☐
Did you use gasoline or special fuels for business or farm purposes (other than for a highway vehicle) during the year?	☐	☐
Have you received a punitive damage award or an award for damages other than for physical injuries or illness?	☐	☐
Were you notified by the IRS or other taxing authority of any changes in prior year returns?	☐	☐
Did you lose your job during 2007 because of foreign competition and pay for your own health insurance?	☐	☐
Did you install any alternative energy equipment in your residence such as solar water heaters, solar electricity equipment (photovoltaic) or fuel cells?	☐	☐
Did you install any energy efficiency improvements or energy property in your residence such as exterior doors or windows, insulation, heat pumps, furnaces, central air conditioners or water heaters?	☐	☐
Were any distributions from your IRA and/or Roth IRA account(s) distributed to a charitable organization?	☐	☐

Questions (Page 3 of 3)

Miscellaneous: (continued)

	Yes	No
Did you engage in any bartering transaction?	☐	☐
Did you make gifts of more than $12,000 to any individual?	☐	☐
Did you have any foreign income or pay any foreign taxes during 2007?	☐	☐

Severance/Retirement:

Did you retire or change jobs in 2007?	☐	☐
Did you receive deferred, retirement or severance compensation?	☐	☐

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

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?	☐	☐

Sale of Your Home:

Did you sell your home in 2007?	☐	☐
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?	☐	☐

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 2007?	☐	☐
Did you or your spouse make any contributions to Qualified State Tuition Plans (Section 529 plans) during 2007?	☐	☐

If Yes, enter the following:

Name of Designated Beneficiary	Social Security Number	State Sponsoring Plan	Account Number	2007 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 _____

	Yes	No
May the IRS or other taxing authority discuss the return with the preparer?		
Is the taxpayer claimed as a dependent on someone else's tax return?		

	Taxpayer		Spouse	
	Yes	No	Yes	No
Are you considered legally blind per IRS regulations?				
Do you want to contribute to the Presidential Election Campaign Fund?				
Are you a U.S. citizen or Green card holder?				

Dependent Information:

Did dependent have income over $3,400?

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 dependent who is not a U.S. citizen or Green card holder. _____

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/TIER1	Medicare	State	Local

Electronic Filing

Electronic Filing: **Please enclose all copies of your current year Forms W-2**

Electronic filing is the means by which your return is transmitted directly to the IRS. Electronic filing is the only filing method that provides you with acknowledgement that the IRS has received your return and is processing it. If you are to receive a refund and use direct deposit with electronic filing, you will normally receive your refund in about 2 weeks.

Please note that not all returns qualify for electronic filing under IRS rules.	Yes	No
If you qualify for electronic filing, would you like to file the return electronically with the IRS?	☐	☐
Would you like your return prepared and filed electronically when you have a balance due?	☐	☐
Would you like your federal return filed electronically only if your refund is greater than a certain minimum dollar amount?	☐	☐
If Yes, enter the amount here.		
If you qualify, would you like to file your state return electronically?	☐	☐
If you file more than one state, do you want to file all of them electronically?	☐	☐

The IRS has implemented a program to allow taxpayers to e-file without mailing a signature document. In order to participate, please provide a 5-digit self-selected Personal Identification Number (PIN).

Self-selected PIN:

Taxpayer PIN ..... _____

Spouse PIN ..... _____

Refund Options

Refund Anticipation Loan:

Refunds take from 10 - 21 days for normal electronic processing. You may receive your refund sooner by electing a Refund Anticipation Loan. There is an additional charge for this service.

If you are to receive a refund, do you want to receive a Refund Anticipation Loan?

	Yes	No
Federal	☐	☐
State	☐	☐

If you answered yes, please provide the following information:

The name of your nearest relative _____

Relative's phone number _____

	Yes	No
Residential address is the same as the address on Form 1040/A/EZ?	☐	☐

If different than main address:

Residential street _____

Residential city _____

Residential state _____

Residential ZIP code _____

Interest Income

Interest Information:

Please enclose copies of all Forms 1099-INT or other documents relating to interest received

TSJ	Name of Payer	Savings & Loans, Bank and Other	U.S. Bonds and Obligations	Tax-Exempt Interest	2006 Interest Amount
	Total				

Seller-Financed Mortgage Interest Information:

Name and Address of Individual from Whom Mortgage Interest Was Received	Identification Number of Individual	2007 Interest Amount	2006 Interest Amount

Enter Any Additional Information:

Note: Please list all items sold during the year on Form 7.

Dividend Income

Dividend Information:

Please enclose copies of all Forms 1099-DIV or other documents relating to dividends received

TSJ	Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distribution	U.S. Bond Interest Amount or Percent in Box 1a	2006 Gross Dividends Amount
	Total					

Enter Any Additional Information:

Note: Please list all items sold during the year on Form 7.

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 2007:

	Yes	No
Did you dispose of this business?		
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?		

	2007 Amount	2006 Amount
Health insurance premiums paid for yourself and your dependents		

Income:

	2007 Amount	2006 Amount
Gross receipts, sales or self-employment income		
Less returns and allowances		

Cost of Goods Sold:

	2007 Amount	2006 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	2007 Amount	2006 Amount

	2007 Amount	2006 Amount
Ending inventory		

Other Income:

Description	2007 Amount	2006 Amount

Business Expenses and Property & Equipment

6A

Name of Business: .....

Principal Business or Profession: .....

Expenses:	2007 Amount	2006 Amount
Advertising		
Car and truck expenses		
Parking fees and tolls		
Commissions and fees		
Contract labor		
Employee benefit programs and health insurance (other than pension and profit-sharing plans)		
Insurance (other than health)		
Interest - mortgage (paid to banks, etc.)		
Interest - other		
Legal and professional fees		
Office expense		
Pension and profit-sharing plans		
Rent or lease - vehicles, machinery and equipment		
Rent or lease - other business property		
Repairs and maintenance		
Supplies (not included in Cost of Goods Sold)		
Taxes and licenses		
Travel		
Meals and entertainment		
Utilities		
Wages		
Dependent care benefits		

Other Expenses:

Description	2007 Amount	2006 Amount

Property and Equipment: Please attach a list if more space is needed

Acquisitions - Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions - Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Business Expenses - Vehicle Information

Name of Business: .....

Principal Business or Profession: .....

Vehicle Questions for 2007:

	Yes	No
Do you have evidence to support your deduction?		
If Yes, is the evidence written?		

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees?		
Do you treat all use of vehicles by employees as personal use?		
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?		
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?		

Vehicle:

	Vehicle 1	Vehicle 2
Description of vehicle		
Date placed in service (Mo/Da/Yr)		
Do you (or your spouse) have another vehicle available for your personal use?	☐ Yes ☐ No	☐ Yes ☐ No
Was your vehicle available for use during off-duty hours?	☐ Yes ☐ No	☐ Yes ☐ No

Mileage:

	Vehicle 1 2007 Miles	Vehicle 1 2006 Miles	Vehicle 2 2007 Miles	Vehicle 2 2006 Miles
Total miles				
Total business miles				
Total commuting miles for the year				

Actual Expenses:

	Vehicle 1 2007 Amount	Vehicle 1 2006 Amount	Vehicle 2 2007 Amount	Vehicle 2 2006 Amount
Gasoline, oil, repairs, insurance, etc				
Interest				
Taxes				
Fair market value of leased vehicle				
Vehicle rentals/leases				

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 .... ____ %

	2007 Amount	2006 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		

Other Business Expenses:

Description	2007 Amount	2006 Amount

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

	2007 Amount	2006 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

	2007	2006
Total miles		
Total business miles		
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	2007 Amount	2006 Amount

Business Use of Home

6E

Name of Business: .....

Principal Business or Profession: .....

Partial Use of Your Home for Business:

	2007	2006
Square footage of home used exclusively for business		
Total square footage of home		
Total hours home was used for day care during the year		

	Yes	No
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?		

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	
	2007 Amount	2006 Amount	2007 Amount	2006 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	
	2007 Amount	2006 Amount	2007 Amount	2006 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Street Address	City	State	ZIP

Sales of Stocks, Securities, Capital Assets & Installment Sales

Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Please enclose all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Debts that became uncollectible		
Securities which became worthless		
Sale of any property for which you will receive payments in future years		

TSJ	Kind of Property and Description	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)	Gross Sales Price (Less Commissions)	Cost or Other Basis	Federal Tax Withheld

Installment Sales:

NOTE: Do not include interest received in principal amount

TSJ	Property Description	Date Sold (Mo/Da/Yr)	2007 Principal Received	2006 Principal Received

Sale of Your Home and Moving Expenses

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 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	

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)	

IRA, Pension, Annuity and Retirement Plan Information

Individual Retirement Account (IRA):

TS .....

Name of payer .....

IRA Questions for 2007:	Yes	No
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 2007 from a traditional IRA, Roth IRA or Coverdell Education Savings Account?		
Did you convert a traditional IRA to a Roth IRA in 2007?		
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. _____

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

Total value of all traditional IRAs on December 31, 2007	
Outstanding rollovers on December 31, 2007	
IRA distributions received during 2007	
Total distributions converted to Roth IRAs	

Contributions: **Please enclose copies of all Forms 5498**

IRA:	
Contributions in 2007 for the 2007 tax return	
Contributions in 2008 for the 2007 tax return	
Amount for 2007 you choose to be treated as nondeductible	
Roth IRA:	
Contributions made for the 2007 tax year	

Pension and Annuities:

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

TSJ	Name of Payer	2007 Gross Distributions	Taxable Amount	Federal Tax Withheld	State Tax Withheld	Is this a Rollover?	Is this a IRA?	2006 Gross Distributions

Self-Employed Retirement Plan:

Please enclose copies of all Forms 1099-R

	Taxpayer		Spouse	
	Yes	No	Yes	No
Have you established a self-employed retirement or SIMPLE plan with deductible contributions?				
Do you wish to contribute the maximum amount allowed?				
Contributions to:	2007 Amount		2007 Amount	
Simplified employee pension plan				
Defined benefit plan				
Defined contribution plan				
SIMPLE plan				

Rental and Royalty Income and Expenses

Location of Property: _____

TSJ ..... ____

Type of property ..... _____

Street Address	City	State	ZIP Code

	2007	2006
Ownership percentage if not 100%	%	

Income:

	2007 Amount	2006 Amount
Rents received		
Royalties received		

Other Income:

Description	2007 Amount	2006 Amount

Expenses:

	2007 Amount	2006 Amount
Advertising		
Auto and travel		
Bad debts		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		

Other Expenses:

Description	2007 Amount	2006 Amount

Rental of Vacation Home

10CONT

Location of Property: _____

Rental of Vacation Home:

	2007	2006
How many days was this property rented (or available to rent) at fair market value?		
How many days was this property used personally (including use by family members)?		
How many days was this property owned during year if not 365?		
Qualified vacation home mortgage interest		
Vacation home real estate taxes		

Mortgage interest paid to individuals:

ID number ..... _____
Name ..... _____
Address ..... _____
City ..... _____
State ..... _____
ZIP code ..... _____

Partnership, S Corporation, Estate, Trust and REMIC Income

Partnership Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

S Corporation Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number	Health Insurance Paid by Entity

Estate and Trust Income: Please enclose all Schedules K-1

TSJ	Entity Name	Employer ID Number

Real Estate Mortgage Investment Conduit (REMIC) Income: Please enclose all Schedules Q

TSJ	Entity Name	Employer ID Number

Miscellaneous Income, Adjustments and Alimony

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

Miscellaneous Income and Adjustments:

	TSJ ___		TSJ ___	
	2007 Amount	2006 Amount	2007 Amount	2006 Amount
Taxable pensions and annuities received				
Nontaxable pensions and annuities received				
Federal withholding on pensions and annuities				
State withholding on pensions and annuities				
Unemployment compensation received				
Unemployment compensation repaid in 2007				
Social security benefits received				
Social security benefits repaid in 2007				
Medicare premiums withheld				
Tier 1 railroad retirement benefits received				
Tier 1 railroad retirement benefits repaid in 2007				
Taxable IRA distributions				
Nontaxable IRA distributions				
Total lump sum social security received				
Lump sum taxable social security				
Other federal withholding				
Other state withholding				

State and Local Income Tax Refunds:

TSJ	State	City	Tax Year	Income Tax Refund	
				State	Local

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

TS	2007 Amount	2006 Amount

Other Income:

TSJ	Nature and Source	2007 Amount	2006 Amount

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

TSJ	Nature and Source	2007 Amount	2006 Amount

Alimony Paid or Received:

TSJ	Recipient's Name	Recipient's Social Security No.	Alimony Received?	2007 Amount	2006 Amount

Itemized Deductions - Medical and Taxes

Itemize real estate taxes by state.

Medical and Dental Expenses:

	TSJ	2007 Amount	2006 Amount
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			
Lodging			
Doctors, dentists, etc.			
Hospitals			
Lab fees			
Eyeglasses and contacts			

	2007 Amount	2006 Amount
Taxpayer long-term care insurance premiums paid		
Spouse long-term care insurance premiums paid		

Other Medical Expenses:

TSJ	Description	2007 Amount	2006 Amount

Taxes Paid:

Please include copies of your tax bills

	TSJ	2007 Amount	2006 Amount
Personal property taxes paid (include vehicle taxes)			
General sales taxes paid on specified items			

TSJ	Real Estate Taxes	2007 Amount	2006 Amount

Other Taxes Paid:

TSJ	Description	2007 Amount	2006 Amount

If you purchased or sold your home in 2007, did you include any taxes from your closing statement in the amounts above? ..... ☐ Yes ☐ No

Itemized Deductions - Mortgage Interest and Points

Mortgage Questions for 2007:

	Yes	No
If you purchased or sold your home, did you include any mortgage interest from your closing statement in the amount below?		
Did you refinance your home? (If Yes, please enclose the closing statement.)		
If Yes, how many years is your new mortgage loan? _____		
Did you purchase a new home or sell your former home during the year?		
If Yes, please enclose the closing statements from the purchase and sale of your new and former homes.		

Home Mortgage Interest Paid To Financial Institutions:

TSJ	Paid To	Did you Receive Form 1098?		2007 Amount	2006 Amount
		Yes	No		

Other Home Mortgage Interest Paid:

TSJ	Paid To				
	Name	Address	City	State	ZIP Code

TSJ	ID Number	2007 Amount	2006 Amount

Deductible Points:

TSJ	Paid To	Did you Receive Form 1098?		2007 Amount	2006 Amount
		Yes	No		

Mortgage Insurance Premiums:

Premiums paid or accrued for qualified mortgage insurance.

TSJ	2007 Amount

Investment Interest Expense:

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

TSJ	Paid To	2007 Amount	2006 Amount

Itemized Deductions - Contributions

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.

TSJ	Organization or Description of Contribution	2007 Amount	2006 Amount

TSJ	Conservation Real Property	2007 Amount	2006 Miles
	100% limit		
	50% limit		

TSJ	Description	2007 Miles	2006 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

Noncash Contributions Totaling Less Than or Equal to $500:

TSJ	Description of Donated Property	2007 Amount	2006 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?

☐ 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

Itemized Deductions - Miscellaneous

Miscellaneous Itemized Deductions:

	TSJ	2007 Amount	2006 Amount
Union and professional dues			
Tax preparation fee			
Professional subscriptions			
Hobby expense (To extent of income)			
Safe deposit box			
Uniforms and protective clothing			
Work tools			
Gambling losses			
Estate Taxes			

Other Itemized Deductions:

Examples:

* Certain legal and accounting fees
* Investment expenses
* Custodial fees
* Employment agency fees
* Certain educational expenses

TSJ	Description	2007 Amount	2006 Amount

Casualty or Theft Loss:

TSJ ..... ——

Property description ..... _____

Which of the following describes the type of property that sustained the casualty or theft loss?

☐ Personal use ☐ Business use ☐ Income producing ☐ Employee Use ☐ Personal use due to Hurricane Katrina

Date acquired ..... (Mo/Da/Yr) _____

Date damaged or lost ..... (Mo/Da/Yr) _____

Original cost or other basis ..... ☐

Fair market value before casualty ..... ☐

Fair market value after casualty ..... ☐

Cost of replacement ..... ☐

Insurance reimbursement ..... ☐

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 ..... %

	2007 Amount	2006 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals and entertainment		

Other Business Expenses:

Description	2007 Amount	2006 Amount

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

	2007 Amount	2006 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

	2007	2006
Total miles		
Total business miles		
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	2007 Amount	2006 Amount

Household Employment Taxes

General Information:

TSJ ..... ____

Employer identification number ..... _____

	Yes	No
Did you pay any one household employee cash wages of $1,500 or more in 2007?	☐	☐
Did you withhold any federal income tax from wages paid to any household employee?	☐	☐
Did you pay total cash wages of $1,000 or more in any calendar quarter of 2006 or 2007?	☐	☐

Social Security, Medicare and Income Taxes:

	2007 Amount	2006 Amount
Cash wages subject to social security taxes		
Cash wages subject to Medicare taxes (if different than cash wages subject to social security)		
Federal income tax withheld		
Advance earned income credit (EIC) payments		
State disability plan payments subject to social security taxes		
State disability plan payments subject to Medicare taxes (if different than plan payments subject to social security)		

Federal Unemployment (FUTA) Tax:

	Yes	No
Did you pay unemployment contributions to more than one state?	☐	☐
Were all of the wages subject to FUTA tax subject to the state's unemployment tax?	☐	☐

	2007 Amount	2006 Amount
Total cash wages subject to FUTA tax		

Complete the following for all state unemployment contributions made:

X If payment to be made after April 15, 2008 ↓

Name of State	State Reporting Number	Taxable Wages	Contribution Paid to Unemployment Fund	X	2006 Amount

Federal, State and City Tax Payments

Refund Application:

If you have an overpayment of 2007 taxes, do you want the excess:

Refunded ..... ☐ Yes ☐ No
Applied to your 2008 estimated tax liability ..... ☐ Yes ☐ No

Federal Estimated Tax Payments:

	Date Paid If Not Date Due (Mo/Da/Yr)	Amount Paid
2007 1st Quarter Estimate (Due 04-17-2007)		
2007 2nd Quarter Estimate (Due 06-15-2007)		
2007 3rd Quarter Estimate (Due 09-17-2007)		
2007 4th Quarter Estimate (Due 01-15-2008)		

2006 overpayment applied to 2007 estimate .....

State and City Estimated Tax Payments:

	TSJ ____ State/City ____		TSJ ____ State/City ____	
	Date Paid (Mo/Da/Yr)	Amount Paid	Date Paid (Mo/Da/Yr)	Amount Paid
2007 1st Quarter Estimate				
2007 2nd Quarter Estimate				
2007 3rd Quarter Estimate				
2007 4th Quarter Estimate				
2006 overpayment applied to 2007 estimate				
Balance of prior year(s)' tax paid in 2007 plus amount paid with 2006 extensions				
Estimated tax payments for 2006 paid in 2007				

Tax Planning Information for Tax Year 2008:

Do you expect any of the following to occur in 2008?	Yes	No
A change in your marital status	☐	☐
A change in the number of your dependents	☐	☐
A substantial change in your income	☐	☐
A substantial change in your withholding	☐	☐
A substantial change in deductions	☐	☐

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

Gifts Made Outright to an Individual

NOTE: Only complete Forms 34 and/or 35 if in 2007:

- **You made gifts of cash or marketable securities to an individual that exceeded $12,000; or**
- **You made gifts of hard-to-value assets (such as closely-held stock) to an individual of any amount; or**
- **You made any transfers to a trust (including paying premiums on a life insurance policy that was transferred to a life insurance trust).**

You should include all gifts made to each individual during the year, including gifts for his or her birthday, holiday, anniversary, graduation, etc. In addition, please include any gifts you made for educational or medical expenses. You can exclude amounts paid directly to a qualifying educational organization for tuition. You can also exclude amounts paid directly to health care providers if the expenses relate to nonelective medical expenses.

If you made any loans with an interest rate below the market rate of interest, please provide details below.

If your most recent gift tax return was not prepared by us, please include a copy.

For gifts other than cash, please include a copy of any appraisal(s) of assets.

If no appraisal is available, please describe how the value was determined.

For each gift made outright to an individual during the year, please provide the following information:

Gift 1:

Person giving the gift ..... ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift .....

Address of person .....

Your relationship to the person
(e.g., son, granddaughter or friend) .....

Age of the person .....

Date(s) of gift(s) ..... (Mo/Da/Yr)

Description and amount of assets gifted
(e.g., $12,000 in cash or 500 shares of ABC stock) .....

Cost basis of assets gifted if other than cash .....
Value of assets gifted if other than cash .....

Gift 2:

Person giving the gift ..... ☐ Taxpayer ☐ Spouse ☐ Joint

Name of person receiving the gift .....

Address of person .....

Your relationship to the person
(e.g., son, granddaughter or friend) .....

Age of the person .....

Date(s) of gift(s) ..... (Mo/Da/Yr)

Description and amount of assets gifted
(e.g., $12,000 in cash or 500 shares of ABC stock) .....

Cost basis of assets gifted if other than cash .....
Value of assets gifted if other than cash .....

2007 Tax Return Checklist

Client Name: .....

	Prior Year	Current Year
Income:		
Wages (IRS W-2)		
Interest Income (IRS 1099-INT)		
Dividend Income (IRS 1099-DIV)		
Brokerage Statements (Form 1099-A,B,S)		
IRA/Pension/Annuity Income (IRS 1099R)		
Schedule K-1s (IRS K-1)		
Miscellaneous Income (IRS-1099-MISC, G)		
Itemized Deductions:		
Medical/Dental Expenses		
Real Estate Taxes		
Property Taxes		
Mortgage Interest (Form 1098)		
Charitable Contributions		
Other:		
Estimated Tax Payments		

* Please provide any tax related information not listed above, e.g. new brokerage statements, K-1 investment, etc.

District of Columbia Information

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in the District of Columbia for all of 2007, enter the dates you did live in the District of Columbia		

Enter the state names other than the District of Columbia for which you had income .....

Voluntary Contributions:

Enter the amount you wish to contribute on your 2007 tax return to:
Public Trust for Drug Prevention and Children-At-Risk .....

Property Tax Credit Information:

TS .....

What type of property is the property tax credit for? ..... ☐ Private home ☐ Apartment ☐ Rooming house

Were you physically or mentally impaired on January 1, 2007? ..... ☐ Yes ☐ No

Is your disablility expected to last 12 months or more? ..... ☐ Yes ☐ No

Are you age 62 or older? ..... ☐ Yes ☐ No

Physician's name .....
Physician's address .....
Physician's apartment number .....
Physician's city, state and ZIP code .....
Physician's telephone number .....
Landlord's name .....
Landlord's address .....
Landlord's apartment number .....
Landlord's city, state and ZIP code .....
Landlord's telephone number .....

Unincorporated Business Franchise Tax Information:

TSJ ____

Number of business locations:
Within D.C. .....
Outside D.C. .....

D.C. business tax number .....
Federal employer I.D. number .....

Business name .....
Street address .....
City .....
State .....
ZIP code .....

Maryland Information

General Information:

County of residence on December 31, 2007 .....

Incorporated city, town or taxing area on December 31, 2007 .....

	Taxpayer		Spouse	
	Yes	No	Yes	No
Do you qualify as totally disabled?	☐	☐	☐	☐

Are you or your spouse a member of the military? ..... ☐ Yes ☐ No

Residency Information:

	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Maryland for all of 2007:		
Enter the dates you did live in Maryland		
Enter the other state of residence		

Enter the state names other than Maryland for which you had income .....

Pennsylvania residents:

What is the name of your township? .....

If you are a nonresident of Maryland, did you reside the full year in your state of legal residency? ..... ☐ Yes ☐ No

Voluntary Contributions:

Enter the amount you wish to contribute on your 2007 tax return to:

Chesapeake Bay and Endangered Species Fund	
Maryland Cancer Fund	
Fair Campaign Financing Fund	

Long-Term Care Insurance Information:

Name of Insured	Age	Social Security Number	Relationship to Taxpayer	Amount of Premium Paid

Quality Teacher Incentive Credit:

	Taxpayer	Spouse
If you are a Maryland teacher and qualify for this credit:		
Enter the amount of tuition paid		
Enter the amount of tuition reimbursement		

Enter Any Additional Maryland Information:

General Information:

City or county of residence on January 1, 2008:

Taxpayer _____

Spouse _____

Spouse's telephone number (including area code):

Daytime _____

Home _____

Voluntary Contributions and Consumer Use Tax:

Enter the amount you wish to contribute on your 2007 tax return to:	Taxpayer	Spouse
Virginia Nongame Wildlife Program		
Virginia Democratic Party political contribution		
Virginia Republican Party political contribution		
U.S. Olympic Committee		
Virginia Housing Program		
Elderly and Disabled Transportation Fund		
Community Policing Fund		
Virginia Arts Foundation		
Historic Resources Fund		
Chesapeake Bay Restoration Fund		
Virginia State Forests Fund		
Virginia Uninsured Medical Catastrophe Fund		
Brown v. Board of Education Scholarship Program Fund		
Governor's Office on Commonwealth Preparedness		
Children of America Finding Hope Inc.		
Home Energy Assistance Fund		
VA War Memorial Foundation and National D-Day Memorial Foundation		
Virginia Commission for the Arts		
Virginia Federation of Humane Societies		
Tuition Assistance Grant Fund		
Spay and Neuter Fund		

Voluntary Contributions and Consumer Use Tax (continued):

	Taxpayer	Spouse
Cancer Centers of Virginia		
Jamestown-Yorktown Foundation		
Open Space Recreation and Conservation Fund		
Family and Children's Trust Fund (FACT)		
Public School Foundation Contribution		
Foundation name		
Enter the amount of purchases subject to consumer use tax in 2007		

Residency Information:

	Taxpayer		Spouse	
	From (Mo/Da/Yr)	To (Mo/Da/Yr)	From (Mo/Da/Yr)	To (Mo/Da/Yr)
If you did not live in Virginia for all of 2007, enter the dates you did live in Virginia				
Enter the state names other than Virginia for which you had income				

Enter Any Additional Virginia Information: