

KEY ISSUES

Please answer the following questions, and provide details if applicable.

YES	NO	E-FILING
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We plan to file 2008 returns electronically, unless there is a technical reason we cannot, or you ask that it not be done.

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want us to file your returns electronically?
If so, please write the e-mail address _____ or fax number _____ you want us to use to send the review copy to you. If you prefer fax, do we need to call you before sending the documents to you? Yes <input type="checkbox"/> No <input type="checkbox"/>
Please check this box <input type="checkbox"/> if you want us to use the U.S. mail for this purpose. |
|--------------------------|--------------------------|--|

PERSONAL INFORMATION

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to allocate \$3 to the Presidential Election Campaign Fund? |
| <input type="checkbox"/> | <input type="checkbox"/> | Does your spouse want to allocate \$3 to the Presidential Election Campaign Fund? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did your marital status change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Can you be claimed as a dependent on another person's tax return for 2008? |

DEPENDENTS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 on January 1, 2009, or full-time students under age 24, with interest and dividend income in excess of \$900, or total investment income in excess of \$1,800? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay someone to care for a child or other qualifying person so that you or your spouse could work? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive child care benefits from your employer? If so, how much did you receive? _____ |

INCOME

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you exercise any stock options? If so, please provide documentation. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you convert from a Traditional IRA, SEP or SIMPLE IRA to a Roth IRA? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you rent your home to someone else? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash any Series EE or I U.S. savings bonds issued after 1989 in order to pay qualified higher education expenses for yourself, your spouse, or your dependents? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from an education savings account or a qualified tuition program? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you a policy holder who received payments under a long-term care insurance contract? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive any accelerated death benefits from a life insurance policy? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any foreign income or pay any foreign taxes? |

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YES NO

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have an interest in or signature or other authority over a financial account in a foreign country? New law provides a minimum penalty of \$25,000 for failure to disclose foreign bank accounts with balances of \$10,000 or more at any time during the year. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive unreported tip income of \$20 or more in any month? |

PURCHASES, SALES AND DEBT

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase, sell, or refinance your principal home or second home, or did you make a home equity loan? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you add any 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. |
| <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, LLC, trust, or REMIC? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did any of your securities become worthless? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you sell any collectibles (e.g., artwork, gems, stamps, coins)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were any of your debts cancelled or forgiven? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did anyone owe you money that became uncollectible? |

DEDUCTIONS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase any motor vehicles or boats in 2008? If so, please provide documentation containing the sales tax paid. |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you have written acknowledgement from all charitable organizations to which you made a single contribution of \$250 or more during 2008? NOTE: For all cash contributions beginning January 1, 2008, you must have a bank record or written communication from the charity. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur a loss because of damaged or stolen property that was more than 10% of your income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you, your spouse, or a dependent incur tuition expenses that are required to attend a college, university, or vocational school? A tax deduction may be available to you if your adjusted gross income is less than \$160,001 (married, filing jointly) or \$80,001 (single). |

BUSINESS EXPENSES

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | If you report business expenses, are all meals and entertainment expenses properly documented and substantiated? |
| <input type="checkbox"/> | <input type="checkbox"/> | If you report automobile expenses, do you have written documentation of the business miles claimed? |

KEY ISSUES

Please answer the following questions, and provide details if applicable.

YES NO

- Was any part of your home used exclusively for business?

TAX SHELTERS

- Tax law provides penalties of up to \$100,000 for failure to disclose certain transactions in which a taxpayer participates. There are six categories of reportable transactions:
- 1) transactions listed in U.S. Treasury Notice 2004-67 as tax avoidance transactions
 - 2) certain transactions with confidentiality restrictions placed by the advisor
 - 3) certain transactions with guaranteed tax consequences or fees contingent upon tax consequences
 - 4) transactions generating large losses
 - 5) transactions with significant book-to-tax differences
 - 6) transactions generating large tax credits if the asset is held less than 45 days
- Do you suspect that you may have made any investment like this? If so, please send us all related documentation.

MISCELLANEOUS

- Did you buy a new hybrid gas-electric automobile in 2008?
- Did you make any gifts of over \$12,000 to any one donee?
- Did you incur moving expenses due to a change of employment?
- Did you pay any one household employee wages of \$1,600 or more in 2008?
- Did you pay total cash wages of \$1,000 or more to all of your household employees in any one quarter?
- Did you incur any adoption expenses?
- Did you make contributions to, or receive distributions from a Health Savings Account (HSA) this year?
- Were you notified or audited by either the Internal Revenue Service or a state taxing agency?
- May the IRS discuss this return with the preparer?

2009 ESTIMATED TAX

- If you need to make payments of estimated tax in 2009, do you prefer to pay as little possible in compliance with the law so you have use of the money until it is due? A "no" answer indicates you want to pay close to what you will owe so as to avoid owing a significant amount April 15, 2010.

KEY ISSUES

Please answer the following questions, and provide details if applicable.

- | YES | NO | ILLINOIS |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay fees to an Illinois school for K-12 education expenses in excess of \$250? If yes, please call (847)433-2674 or go to nfunkepa.com , Current Forms, Data Gathering Forms, to get Illinois K-12 Education Expenses Form. |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you want to reduce your Illinois refund or increase the amount you owe Illinois Department of Revenue in order to make a contribution to any of the following? If so, please write the amount beside each item.
Wildlife Preservation _____
Child Abuse Prevention _____
Alzheimer's Disease Research _____
Assistance to the Homeless _____
Penny Seaverns Breast, Cervical and Ovarian Cancer Research _____
Multiple Sclerosis Assistance _____
Military Family Relief _____
IL Veterans' Home _____
Diabetes Research _____
Healthy Smiles _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you contribute to "Bright Start" College Savings Pool, "College Illinois" Prepaid Tuition or "Bright Directions" College Savings Pool? If so, how much? _____ |