

KEY ISSUES

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

YES	NO	E-FILING
------------	-----------	-----------------

We plan to file your 2010 returns electronically, unless there is a technical reason we cannot, or you ask that it not be done.

We'll send a review copy to you for your approval. 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 document to you? Yes No
Please check this box 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? |

DEPENDENTS

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you have any children under age 19 on January 1, 2011, or full-time students under age 24, with interest and dividend income in excess of \$950, or total investment income in excess of \$1,900? |
| <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? _____ |

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 disability income? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you cash 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 foreign taxes? |
| <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. |

KEY ISSUES

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

YES NO

- Did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?
- Did you receive unreported tip income of \$20 or more in any month?

PURCHASES, SALES AND DEBT

- Did you purchase, sell, or refinance your principal home or second home, or did you make a home equity loan?
- 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?
- Did any of your securities become worthless?
- Did you sell any collectibles (e.g., artwork, gems, stamps, coins)?
- Were any of your debts cancelled or forgiven?
- Did anyone owe you money that became uncollectible?

DEDUCTIONS

- Did you purchase any motor vehicles or boats in 2010? If so, please provide documentation showing the sales tax paid.
- Do you have written acknowledgement from all charitable organizations to which you made a single contribution of \$250 or more during 2010? NOTE: For all cash contributions you must have a cancelled check or written communication from the charity.
- Did you incur a loss because of damaged or stolen property that was more than 10% of your income?
- 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

- If you report business expenses, are all meals and entertainment expenses properly documented and substantiated?
- If you report automobile expenses, do you have written documentation of the business miles claimed?
- Was any part of your home used exclusively for business?

TAX CREDITS

- Did you make any energy efficient improvements to your home in 2010?

KEY ISSUES

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

- | YES | NO | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy a main home before October 1, 2010 (entering into a binding contract before May 1, 2010), and you (and your spouse) did not own any other home during the 3-year period ending on the date of purchase? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy a main home before October 1, 2010 (entering into a binding contract before May 1, 2010), which replaced a main home that you (and your spouse) maintained for 5 consecutive years during the 8-year period before this latest purchase? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you buy a new alternative motor vehicle (hybrid, advanced lean burn, fuel cell) in 2010? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you purchase a plug-in electric vehicle? If so, please describe. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you hold any tax credit bonds in which the holder receives a tax credit in lieu of some or all of the interest on the bond? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you receive Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur adoption expenses? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you an eligible trade adjustment (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient? |

MISCELLANEOUS

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did you or your spouse make any gifts of over \$13,000 to any one donee? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you incur moving expenses due to a change of employment? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay any one household employee wages of \$1,700 or more in 2010? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you pay total cash wages of \$1,000 or more to <u>all</u> of your household employees in any one quarter? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did you make contributions to, or receive distributions from a Health Savings Account (HSA) this year? |
| <input type="checkbox"/> | <input type="checkbox"/> | In 2010, did you or your spouse receive a \$250 economic recovery payment that was made to social security recipients, railroad retirement recipients and certain veterans? Caution: Most eligible recipients received the \$250 payment in 2009, not in 2010. Check the box only if the payment was received in 2010. |
| <input type="checkbox"/> | <input type="checkbox"/> | Were you notified or audited by either the Internal Revenue Service or a state taxing agency? |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS discuss with the preparer any questions that may arise during the processing of your return? |

2011 ESTIMATED TAX

- | | | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | If you need to make payments of estimated tax in 2011, 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, 2012. |
|--------------------------|--------------------------|--|

KEY ISSUES

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

YES NO ILLINOIS USE TAX ON INTERNET, MAIL ORDER, OR OTHER OUT-OF-STATE PURCHASES

 A new line on the 2010 IL-1040 requires you to declare Use Tax. You owe Illinois use tax when you purchase items for use in Illinois but don't pay sales tax or pay it at less than the Illinois rates of 6.25% for general merchandise and 1% for food and drugs. Did you make any such purchases during 2010?

 If you said yes, please provide the following:

Total cost of general merchandise you purchased to use in Illinois on which you did not pay at least 6.25% sales tax _____

Total cost of qualifying food, non-prescription drugs and medical appliances you purchased to use in Illinois on which you did not pay at least 1% tax _____

Depending on your income, and the numbers above, we may need additional information.

NOTE: The state of Illinois has a Use Tax Amnesty Program if you owe Illinois Use Tax for the period from July 1, 2004, through December 31, 2010. You may file and pay the tax without penalty if you do so by October 15, 2011. Contact us if you would like help with this.

ILLINOIS OTHER

 If you did not file an Illinois return for 2009, and you paid real estate tax in 2010 on your primary residence in Illinois, please provide your property index number _____.

 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 nfuncpa.com, Current Forms, Data Gathering Forms, to get Illinois K-12 Education Expenses Form.

 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 Sevens Breast, Cervical and Ovarian Cancer Research	_____
Military Family Relief	_____
IL Veterans' Home	_____
Diabetes Research	_____
Hunger Relief	_____
Illinois Route 66 Fund	_____
Habitat for Humanity of Illinois	_____
State Parks Fund	_____
Disabled Veterans Property Tax Relief Fund	_____

 How much, if anything, did you contribute in 2010 to
--'Bright Start' College Savings Pool _____
--'College Illinois' Prepaid Tuition Program _____
--'Bright Directions' College Savings Pool _____