

January 15, 2009

Dear Client:

Thank you for requesting our **2008 Income Tax Preparation Package**. For over two decades, we have specialized in helping professional drivers to operate their business profitably and pay the least amount of tax possible. This package will help you to assemble the information needed for the proper preparation of your returns.

Having Central Business Services, Inc. complete your tax returns is as easy as 1-2-3:

1. Use the Checklist as your guide to what documents we need.
2. Complete the appropriate forms:

Checklist

Fee Schedule

Yellow Tax Organizer – all clients

Blue Company Driver Tax Deductions – company driver clients

Pink Owner/Operator Tax Deductions – owner/operator clients

3. Insert the above information, with the proper payment, in the return envelope and mail.

That's it! Your tax returns will be ready for your signature or E-Filing once completed and reviewed.

If you are not sure whether we need a particular document, go ahead and send it. We will be returning all of your tax documents to you with your completed tax returns.

Please help us work for you by providing the most complete information to us as early as possible. Incomplete or missing information will delay the preparation of your returns.

Note: If you are operating your business as a Corporation or Partnership, two tax returns must be completed. One for your business and one for you personally.

As always, call with any questions. We are here throughout the year to serve your financial needs.

Regards,

Joseph E. Holzhausen, EA

President

--COMPLETE AND RETURN WITH OTHER DOCUMENTS--

- 1 CLIENT TAX ORGANIZER, 2 PAGES (YELLOW)
- 2 ADDITIONAL PAGES (BLUE for company drivers, PINK for owner-operators)
- 3 ORIGINAL W-2 FORMS FOR 2008 (YOU AND YOUR SPOUSE)
- 4 ORIGINAL OR COPY OF ALL 1099 FORMS FOR 2008 (YOU AND YOUR SPOUSE)
- 5 COPY OF LAST YEAR'S TAX RETURN - *IF PREPARED BY SOMEONE OTHER THAN CENTRAL BUSINESS SERVICES, INC.*
- 6 PAYMENT AND COMPLETED FEE SCHEDULE (pg. 2)

NOTE: PROPER PAYMENT MUST BE ENCLOSED TO BEGIN ANY WORK ON YOUR TAX RETURNS.

MAILING INFORMATION

Where would you like your completed returns mailed? (If other than home address)

Street: _____

City: _____ **State:** _____ **Zip:** _____

NOTE: If you are enrolled in a payroll deduction, an automatic charge to your credit card or checking account transfer (ACH) as of 12/31/08, your tax returns are prepaid. If not, complete the schedule below.

		Amount Enclosed
Personal Tax Returns (Federal & State)	\$ 200.00	\$ _____
Corporate Tax Returns (Federal & State)	\$ 500.00	\$ _____
Partnership Tax Returns (Federal & State)	\$ 300.00	\$ _____
Totalling expense receipts (Company Drivers ONLY)	\$ 75.00	\$ _____
Electronic Filing	\$ 25.00	\$ _____
Total Amount Enclosed:		\$ _____

NOTE: If you are a member of Open Road Drivers Plan or Truckers B2B, you qualify for a \$50.00 discount for your personal tax return.

--- We reserve the right to alter the above fee schedule for exceptionally complex tax preparation ---

Credit Card Information

If paying by credit card:

Master Card _____

Visa _____

Card Number: _____

Expires: _____

Signature: _____

CVP Code: _____

(last 3 digits on back of card)

Personal Data:

NAME	Social Security Number	Date of Birth	Occupation
You: _____	____-____-____	__/__/____	_____
Spouse: _____	____-____-____	__/__/____	_____
Address: _____	City / State / Zip: _____		
E-MAIL Address: _____	County: _____		
Home Phone: (____) _____ - _____	School District: _____		
Cell Phone: (____) _____ - _____			

***If you moved during 2008:
 Prior Address: _____ Date Moved: _____

Filing Status:

Single: Married Filing Jointly With Your Spouse:
 Head of Household: Married Filing Separately From Your Spouse:

Note: if you are filing separately from your spouse, the IRS still requires your spouse's name and SSN.

If filing separately from your spouse, did they itemize their personal tax deductions? _____
 (Yes or No)

Dependents: (please use blank paper if additional space is needed)

NAME	Social Security Number	Date of Birth	Relationship	# months in your home	Income (if over 18)	Student (circle one)
_____	____-____-____	__/__/____	_____	____	\$ _____	YES NO
_____	____-____-____	__/__/____	_____	____	\$ _____	YES NO
_____	____-____-____	__/__/____	_____	____	\$ _____	YES NO

Child Care Expense:

Childs Name	Child Care Provider's Name and Address	Provider's Tax ID or SSN	Amount Paid
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

2008 Income:

Enclose any of the following documents that you have received:

- * W-2 forms
- * Form 1099 for income or interest received
- * Form 1099 for Retirement Benefits
- * Social Security Benefits
- * State Unemployment Payments
- * Form K-1 reporting partnership or S-Corporation profits
- * State Tax Refunds
- * Any other forms reporting income to you

Refund Direct Deposit: (if applicable)

Bank Routing Number: _____ Account Number: _____

Checking: _____
 or
 Savings: _____

**please enclose a blank deposit slip or cancelled check if available*

Personal Tax Deductible Expenses (enter amount and/or include documentation)

<u>Medical</u>	<u>Taxes</u>
* Medical Expenses Paid: \$ _____	* Real Estate Taxes Paid (home): \$ _____
* Self-Employed Health Insurance Paid: \$ _____	* Real Estate Taxes Paid (other): \$ _____
* Other Health Insurance Paid: \$ _____	* '07 State Income Tax Paid in 2008: \$ _____
	* Sales Tax on car / boat (purchased in 2008): \$ _____
	* Excise Tax: \$ _____
<u>Interest</u>	
* Mortgage Interest Paid (home): \$ _____	
* Private Mortgage Insurance Paid (home): \$ _____	
* Points Paid: \$ _____	

Gifts to Charity - ALL GIFTS TO CHARITY MUST HAVE PROPER DOCUMENTATION

<u>Cash / Check</u>	<u>Non-Cash (Ex: Goodwill / Salvation Army / AmVets)</u>
Organization: _____ Amount: \$ _____	Organization: _____ Amount: \$ _____
Organization: _____ Amount: \$ _____	Organization: _____ Amount: \$ _____
NOTE: If non-cash gifts exceed \$500, you <u>MUST</u> attach itemized list w/ value for each item.	

Miscellaneous Deductible Expenses

*Safe Deposit Box: \$ _____	* Fees paid in '08 for preparing '07 taxes: \$ _____
*Union Dues: \$ _____	* Rent Paid (certain states): \$ _____
Landlord: _____ (name)	

(address)	

Higher Education Expenses - AFTER HIGH SCHOOL (tuition, fees, etc.)

Student Name: _____	Name of School: _____
Year in School: (Sr. / Jr. / So. / Fr.) _____	Amount Paid: \$ _____

Student Loan Interest Paid: \$ _____	Name of School: _____
*Driving School does not apply	

Individual Retirement Account (IRA) Contribution for 2008 - NOT 401K OR ROTH IRA

-REGULAR IRA --->	Amount of <u>taxpayer</u> contribution: \$ _____	Amount of <u>spouse</u> contribution: \$ _____
-SEP IRA --->	Amount of <u>taxpayer</u> contribution: \$ _____	Amount of <u>spouse</u> contribution: \$ _____

Capital Gains (sale of stocks, mutual funds, real estate, etc.)

Item / Property Sold	Date Purchased	Cost (required):	Date Sold	Selling Price
1)	___ / ___ / ___	\$ _____	___ / ___ / ___	\$ _____
2)	___ / ___ / ___	\$ _____	___ / ___ / ___	\$ _____
3)	___ / ___ / ___	\$ _____	___ / ___ / ___	\$ _____

Signature(s) / Data Verification - REQUIRED

The information contained herein is, to the best of my/our knowledge, true and complete.

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

Food Per Diem Expense

Number of days on the road overnight as a company driver according to your log books: _____

NOTE: We will calculate your tax deduction for meals

Job Related Expenses

Option 1: Total all job related expense receipts for 2008 and provide the totals in the categories below. Remember, any job related expenses that were reimbursed by your carrier should NOT be included.

Option 2: Submit all of your receipts to us (EXCEPT FOR FOOD RECEIPTS). We will categorize and total them for an additional fee of \$75.00. Receipts will be returned to you with your completed tax return. Note this option on Fee Schedule (page 2) when returning Tax Preparation Package.

** For receipts with both business and personal items, you MUST highlight the business items.*

Parking Fees, Tolls / Scales, Local Transportation including taxi, bus, train, etc. (DO NOT INCLUDE OVERNIGHT TRAVEL) \$ _____

Overnight expenses including lodging, car rental, laundry showers, etc. (DO NOT INCLUDE MEALS OR ENTERTAINMENT) \$ _____

Other Business Expenses NOT included in the above categories. Include truck washes, business phone calls, business cell phone charges, fax, postage, permits, tolls, supplies, uniforms, etc. See page 8 for more detailed list of the most common deductible expenses for professional drivers. (DO NOT INCLUDE MEALS OR ENTERTAINMENT) \$ _____

If the company you drove for paid you a per diem in 2008, enter total amount paid. If you are unsure, enclose your last pay stub for 2008. \$ _____

Receipts

You MUST have receipts for all expenses listed above - except for food. Keep your receipts and log books for your records in a safe place. They DO NOT have to be sent to us.

Truck Information			
Truck PURCHASE Information		Truck LEASE Information	
Did you <u>BUY</u> a truck in 2008? YES / NO (circle one)	Did you <u>LEASE</u> a truck in 2008? YES / NO (circle one)		
* <u>If yes</u> , you MUST enclose a copy of your PURCHASE documents.			
Did you have a trade-in on your new truck? YES / NO (circle one)			
* <u>If yes</u> , you MUST complete the following:			
Old truck make & model: _____			
Date traded: ___ / ___ / _____			
Loan balance on old truck at time of trade: \$ _____			

Home Office Expenses			
<u>Total Square Footage</u>			
Home: _____	} MUST PROVIDE BOTH FIGURES	Purchase Price of Home: \$ _____	
Office: _____		Year Purchased: _____	
Rent or Mortgage Interest Paid: \$ _____	Property Taxes Paid: \$ _____		
Utilities Paid: \$ _____	Maintenance / Repairs Paid: \$ _____ (office)		
Insurance Paid: \$ _____	\$ _____ (home)		
Other Expenses Paid : \$ _____ <small>(amount of expense)</small>	_____ <small>(type of expense)</small>		
Other Expenses Paid : \$ _____ <small>(amount of expense)</small>	_____ <small>(type of expense)</small>		

Quarterly Estimated Tax Payments Made			
	<u>Date Paid</u>	<u>Federal Payment Amount</u>	<u>State Payment Amount</u>
2007 tax refund applied to 2008:		\$ _____	\$ _____
April Payment:	___ / ___ / _____	\$ _____	\$ _____
June Payment:	___ / ___ / _____	\$ _____	\$ _____
September Payment:	___ / ___ / _____	\$ _____	\$ _____
January 2009 Payment:	___ / ___ / _____	\$ _____	\$ _____

Personal Vehicle Mileage	
Number of miles driven on your personal vehicle for business purposes:	_____ Miles
*NOTE: You MUST have written proof to substantiate the deduction	

Business Income and Expenses

✦ Use this form **ONLY** to provide any additional income and/or expenses that have not already been submitted or provided to CBSI. ✦

- You **MUST** have receipts for all expenses listed below - except for food. Keep your receipts and log books for your records in a safe place. They **DO** not have to be sent to us.

- Total any other income for 2008 and provide total below.

- Total any other business related expense receipts for 2008 and provide the totals in the categories below. Remember, any business related expenses that were reimbursed by your carrier should NOT be included.

Total ADDITIONAL income earned as an owner operator: \$ _____

Expenses:

Fuel	\$ _____	Heavy Hwy. Vehicle Use Tax (2290)	\$ _____
Tires	\$ _____	Motels and Showers	\$ _____
Repairs and Maintenance	\$ _____	Uniforms and Laundry	\$ _____
Truck Washes	\$ _____	Casual Labor	\$ _____
Insurance (not health)	\$ _____	Damage Claims	\$ _____
Licenses and Fuel Tax	\$ _____	Postage	\$ _____
Parking, Tolls, Scales	\$ _____	Phone / Cell Phone / Pager	\$ _____
Interest on Truck Loan	\$ _____	Small Tools and Equipment	\$ _____
Truck Lease Payments	\$ _____	Money Advance Fees	\$ _____
Supplies	\$ _____	Miscellaneous	\$ _____
		_____	\$ _____
		_____	\$ _____

Number of Days on the Road Overnight as an Owner Operator: _____

NOTE: We will calculate your tax deduction for meals

NOTE: Any of these expenses that are reimbursed are not deductible.

ADMINISTRATIVE SUPPLIES	LODGING
AIR FRESHENER	LOG BOOKS
ANTENNAS	MAPS
ATM FEES	MICROWAVE
BATTERIES	PARKING FEES
BEDDING, ETC.	PERMITS
BOOTS	POSTAGE
BUSINESS TELEPHONE CALLS	POWER CORDS
CAB CURTAINS	SAFETY GLASSES
CASUAL LABOR	SEAT COVERS
CB	SECURITY DEVICES
CHAINS	SHOWERS
CIRCUIT TESTERS	SLEEPING BAGS
COMCHEK, EFS, ETC. FEES	SMALL TOOLS AND EQUIPMENT
COMPUTER	STORAGE FEES FOR BUSINESS RELATED ITEMS
COOLER	TARP
DOT PHYSICAL	TAX AND BOOKKEEPING SERVICES
DUES OR TRUCKING PUBLICATIONS	TIE-DOWNS
FILM FOR DAMAGE CLAIMS	TOASTER
FLAGS	TOLLS AND SCALES
FLASHLIGHTS	TOWELS
FOOD (PER DIEM ALLOWANCE, NO RECEIPTS)	TOWING CHARGES
FOUL WEATHER GEAR	TRASH BAGS
FUEL	TRUCK EQUIPMENT
GLOVES	TRUCK MAINTENANCE PARTS AND SERVICE
HAND CLEANER	TRUCK SUPPLIES (CLEANING, ETC.)
HARD HAT	TRUCK WASHES
IDLE AIRE	UNIFORMS (WITH COMPANY LOGO)
INSURANCE (BUSINESS ONLY)	VACUUM
INTERNET FEES	XM RADIO SERVICE
LETTERING ON TRUCK	FLARES
LOCKS	TIRES

****OTHER ORDINARY AND NECESSARY EXPENSES OF YOUR JOB OR BUSINESS.***