



Your IRS News Fall Is Good Time to Organize For Tax Records

Gregg Semanick, Local IRS Office, Springfield

The Internal Revenue Service wants to remind taxpayers that the fall is a good time to conduct a review of their tax situation. Take into account the latest tax changes, check your withholding status and start organizing your records. Remember to avoid any unsolicited e-mails claiming to come from the IRS. Don't become a victim of "phishing" scams.

Cash Charitable Contributions - If you plan to donate and deduct your contribution for 2007 as an itemized deduction, you should be aware of the new law for contributions. Charitable contributions can be tax deductible, but you must have the proper records to support your deduction. Due to the Pension Protection Act of 2006, the rules on recordkeeping for charitable contributions were revised beginning in January 2007. To deduct a charitable cash donation you must have a bank record or a written communication from the charity showing the name of the charity and the date and amount of the contribution. A good resource is IRS Publication 526, Charitable Contributions.

Amend Last Year's Tax Return: Several tax breaks extended for tax years 2006 and 2007 include the state sales-tax deduction (versus state income-tax deduction), the deduction for teachers' out-of-pocket expenses and the college tuition and fees deduction. If you qualified for any of these tax breaks but did not request these deductions on your filed 2006 tax return, you are encouraged to file an amended tax return (Form 1040X). For more information, go to the IRS.gov website and type "Extend" in the key word search feature.

Don't overlook the Telephone Excise Tax Refund. In New Jersey, more than 1.2 million taxpayers, representing 28.5 percent of filers, did not request this refund. If you were entitled to request this one-time-only refund but did not do so, you can still submit an amended tax return (Form 1040X) by completing line 15. Taxpayers can request the standard amounts ranging from \$30 to \$60 without having to dig through old phone bills. Although you do have this option to request the actual long-distance excise tax paid. Those who paid the long-distance tax on service billed via a landline, cell phone, Voice over Internet Protocol (VoIP), or bundled service after February 28, 2003 and before August 1, 2006 are eligible for a refund. Use form

1040EZ-T if you didn't need to file a regular 2006 return.

Check Your Withholding Status at IRS.gov - The Internal Revenue Service encourages taxpayers to take a few minutes to check their withholding to make sure what is being taken out of their paychecks matches their projected taxes. If not enough is withheld, individuals will owe tax at the end of the year and may, in some cases, have to pay a penalty. Individuals should check their withholding if there are significant personal or financial changes in their life, including the addition or reduction of exemptions or a change in filing status such as marriage, divorce, birth or adoption of a child, purchase or sale of a new home, or retirement. On-line assistance is available at the IRS.gov website. Click on "IRS Withholding Calculator" on the "Individuals" page.

Recordkeeping - The IRS is encouraging taxpayers to take the time now to gather and organize their tax records to reduce stress at tax time.

In most cases, the IRS does not require you to keep records in any special manner. Generally speaking, however, you should keep any and all documents that may have an impact on your federal tax return. Such items would include bills, receipts, invoices, mileage logs, canceled checks, any other proof of payment and any other records to support deductions or credits you claim on your tax return.

Tax records should be kept for three years, but some documents - for example, records relating to a home purchase or sale, stock transactions, IRAs and business or rental property - should be kept longer. See IRS Publication 552, Recordkeeping for Individuals.

Avoid Phishing Scams - The IRS reminds taxpayers not to become a victim of e-mail scams, referred to as phishing scams. The Internal Revenue Service warns taxpayers of scams seeking information via e-mail. The IRS does not initiate contact with taxpayers through e-mail. Recipients of questionable e-mails claiming to come from the IRS should not open any attachments or click on any links contained in the e-mails. Forward the e-mails to phishing@irs.gov.

For more information or to access IRS forms and publications, visit IRS.gov or call 1-800-TAX-1040 (1-800-829-1040). IRS forms and publications can be ordered by calling 1-800-TAX-FORM (1-800-829-3676).



EXPANDING UCC...From left to right, Assemblyman Joe Cryan, Elizabeth Mayor Chris Bollwage and Union County Board of Chosen Freeholders Chairman Bette Jane Kowalski take part in Monday's groundbreaking ceremony for the expansion of Union County College's campus in Elizabeth.

UCC Breaks Ground for New Elizabeth Building

By DEBBIE HOFFMAN
Specially Written for The Westfield Leader and The Times

ELIZABETH - "Hear that sound? That is the sound of progress," began Charlotte DeFilippo, executive director of the Union County Improvement Authority, at the county's groundbreaking ceremony for the new Union County College (UCC) building in Elizabeth. With the din of construction in the background, Ms. DeFilippo addressed the crowd of politicians, faculty, students and on-lookers. The \$48-million building will house degree programs, continuing education offerings, a lecture hall, a state-of-the-art information commons and library, as well as the new home for the Trinitas School of Nursing.

"I am pleased and proud being part of making these dreams come true," UCIA Chairman Anthony Scutari said. The UCIA spearheaded the development of this building.

"Union County College is the seventh-largest college in New Jersey, with the third-largest nursing college in the United States," said UCC President Thomas Brown.

Mr. Brown said the building would add another dimension to the college's expanding system, which has campuses in Cranford, Scotch Plains, Elizabeth and Plainfield. It is the oldest community college in the state.

The building is expected to serve upwards of 8,300 students, including 2,300 nursing students. Approximately 3,000 students of the college's Center for Economic and Workforce Development will be brought back to

downtown Elizabeth from their current temporary location at St. Hedwig's School in the Bayway section of the city.

"With this new facility, we will expand educational opportunities for our residents," Bette Jane Kowalski, chairman of the county freeholder board, said. "We look forward to its opening."

The college's current building will house the Institute for Intensive English (ESL) and a number of existing and new credit programs.

The Elizabeth I. Kellogg Building, expected to be completed by October 2009, is named for a long-time resident of Elizabeth who was well known for her personal and philanthropic commitment to the city, officials said. She was a charter member of the Board of Governors of the college. "It's a well-deserved honor to have her name on the building," Mr. Brown said.

Watts Foundation Looks for Requests

MOUNTAINSIDE - Applications for the fall round of grants are being accepted by the Blanche and George Watts Mountainside Community Foundation. Mr. and Mrs. Watts, long-time Mountainside residents, directed in their wills that the foundation be established to assist charities in Mountainside or charities benefiting Mountainside residents.

Grant Chairman Sue Winans announced that applications are available at the library, borough hall and at counsel to the foundation, Nichols, Thomson, Peek and Phelan, in Westfield.

Bd. OKs Pre-School Funding Despite Mapp's Objection

By PAUL J. PEYTON
Specially Written for The Westfield Leader and The Times

ELIZABETH - The Union County freeholders last Thursday passed an ordinance on second reading to give its "consent" to the the Union County Improvement Authority (UCIA) to issue \$7 million in revenue bonds for a pre-school project in Plainfield.

The ordinance drew some debate when Freeholder Adrian Mapp, a Plainfield resident, said he "knows little or nothing about" the project and called for a motion to table the vote.

"This is a significant investment in the City of Plainfield," Mr. Mapp said. "However, this kind of investment in the community deserves input from the community."

He questioned what would happen if the African-American Fund was to default on the bonds. "I presume [the financial risk] would be [on] the County of Union," he said.

UCIA Executive Director Charlotte DeFilippo, when reached Monday for comment, said neither the county nor the city would be liable for the bonds should there be a default on the loan.

"In my opinion, this is much to do about nothing," she said, calling it an election ploy by Mr. Mapp, who is making an independent, off-the-line run for re-election this November after he did not receive the Democratic Party's backing. She said Mr. Mapp, a certified public accountant, should know the county is not responsible for the debt on the project.

Ms. DeFilippo is the head of the county's Democratic Party.

She said the facility would be open to all pre-school children in Plainfield, one of two Abbott Districts in Union County. She said the improvement authority's role is to finance the project.

The ordinance passed 7-1; Mr. Mapp was the lone dissenter after he was unable to get a second vote on his motion from any of the other seven board members in attendance.

Prior to the vote, Mr. Barry said the ordinance represented "consent, not a county guarantee ordinance."

Freeholder Chester Holmes had requested the board move forward with the ordinance provided that information be supplied to board members for the second reading, at which time officials noted that was the second reading.

Freeholder Dan Sullivan, in supporting the ordinance, said he was sure the improvement authority had

done its "due diligence" on the project. "Based on their track record, they understand what the [financial] risks are," he said. "I can't support a motion to table this ordinance."

During the public portion, an officer led Tina Renna of Cranford, president of the Union County Watchdog Association, out of the freeholders' room after Bette Jane Kowalski, freeholder chairman, said Ms. Renna had "crossed the line" in her comments regarding Mr. Sullivan's support for the ordinance's passage.

Ms. Renna called for the freeholder to "step down" from his board seat for going along with the improvement authority, while neither he nor any other board member knew the nature of the project.

Prior to being removed, Ms. Renna said it was "very refreshing" for her to hear Mr. Mapp's comments. She called it "absurd" that the board "had no knowledge" of the Black United Fund, the former name of African-American Fund of New Jersey.

She alleged that Ms. DeFilippo, as head of the county's Democratic Party, could have Mr. Sullivan's state job with the Motor Vehicle Services Commission taken away if he went against her.

In other business, the freeholders approved resolutions for the county's new Route 22 pedestrian shuttle. The service, which began Monday, will service mostly employees and shoppers of major retailers along the highway in Union, Springfield and Kenilworth.

The service comes in response to pedestrian fatalities along the highway in recent years. The county has received \$280,000 in funding for the project through the New Jersey Department of Transportation and the Community Block Grant program.

The county purchased two 20-seat vans at a cost of \$125,000 for the six-month pilot program.

Ms. Kowalski said the program would operate weekdays from 6:30 to 11 a.m. and 3:30 to 11 p.m. On October 28, the program will extend to weekends.

The board approved a resolution to utilize \$55,975 in unspent funds from a previous grant to pay the service's operator, Chicago-based Connex Transit, thus increasing its contract to \$2.6 million. The company also runs the county's Welfare-to-Work and Paratransit systems under a contract that runs through next year.

According to information obtained by The Westfield Leader and The Scotch Plains-Fanwood Times, the first route will include Travelodge, Fortunoff, Lens Crafters/Carpet City and Target. The second bus will stop near Home Depot, Wal-Mart, Pet Smart and Burger King. Both vans will stop at the Union Plaza Shopping Center.

The board also introduced an ordinance to lower fees for copies of documents. County Counsel Robert Barry told The Leader/Times that the new fee would be 50 to 80 percent lower than the existing fee structure. He said the cost for the first 10 pages, currently 75 cents per page, would be free. Pages 11 to 20, now 50 cents per page, would be 10 cents each.

Ms. Kowalski said the board wanted to make documents more accessible to the public.



POISING...A feathered favorite that enjoys bathing in birdbaths, this hawk sits in the Brightwood section of Westfield. Mountainside and Scotch Plains residents photographed similar poses.

PERSONAL INJURY LAW

Call
JON M. BRAMNICK
CERTIFIED TRIAL ATTORNEY
BRAMNICK, RODRIGUEZ, MITTERHOFF, GRABAS & WOODRUFF, LLC
WWW.JONBRAMNICK.COM
1827 East Second Street, Scotch Plains
908-322-7000

OWEN BRAND
Your Home-Town
MORTGAGE BANKER
ISB MORTGAGE CO., LLC

**Residential - Construction
Commercial - Bridge Loans**

Local: (908) 789-2730
Toll Free: (888) 256-4447 ext. 26
obrand@isbmortgageco.com

Licensed Mortgage Bankers - NJ Dept. of Banking
Equal Housing Lender

The Grand Opening is ours. The specials are yours.

**305 South Avenue
Westfield, N.J. 07090
(908) 654-6440**

(Across from the Westfield Train Station)

Come visit us during our Grand Opening.

and check out our selection of cool Verizon Wireless phones. Plus take advantage of these great specials:

STOP BY OUR NEW LOCATION & VISIT OUR NEW WEBSITE @ www.unlimitedcomm.net!

INTRODUCING

**The America's Choice®
Select Family SharePlan**

- UNLIMITED text, picture, video and IM to anyone in the U.S.
- UNLIMITED IN Calling
- UNLIMITED Night & Weekend minutes

Unlimited IM Calling and Night & Weekend Minutes from within the America's Choice® Coverage Area to any Verizon Wireless customer. Unlimited Messaging from within the National Enhanced Services Coverage Area. With new 1- or 2-year Agreement per line. Activation fees, taxes & other charges apply.

HERMANN & BATEMAN
ATTORNEYS AT LAW

<p>Federal & State Tax Disputes</p> <ul style="list-style-type: none"> □ Tax Collection Matters □ Failure to File □ Innocent Spouse □ Sales & Employment Tax □ Audits 	<p>Employment Law</p> <ul style="list-style-type: none"> □ Discrimination □ Severance Agreements □ Civil Service □ Employee Benefits □ Wrongful Termination
---	---

1108 Springfield Avenue, Mountainside, NJ 07092
908-654-8484 FAX: 908-654-1347
www.hermannandbateman.com

COLUMBUS DAY CLEARANCE

THE MATTRESS FACTORY
www.mattressfac.com

**Mattresses & Box Springs
Made on the Premises**

• Open To The Public •

IRON BEDS

RELOCATED FROM: Garwood

Fanwood Factory Showroom
35 South Avenue, Fanwood
(908) 322-4178 or Toll-free (877) MATT-FAC

MON-FRI 10 TO 6 THURS 10 TO 8 SAT 10 TO 5 SUN 12 TO 5