

**2010**  
**JAMES J. TOWEY, P.C.**  
***Information Summarizer***  
***For Mary Kay Sales***

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**CLIENT:** \_\_\_\_\_

**Your E-mail Address:**

**Taxpayers**

Home \_\_\_\_\_ @ \_\_\_\_\_

Work \_\_\_\_\_ @ \_\_\_\_\_

**PLEASE READ AND SIGN BEFORE PROCEEDING**

**1) TAX RETURN ENGAGEMENT LETTER**

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Dear Client,

*This letter confirms the arrangements for accounting and tax services that I will perform for you.*

**a) INTRODUCTION**

*In order to ensure a more complete understanding of the nature and extent of the services I agree to perform for you, I have included the following paragraphs my understanding of these arrangements and responsibilities.*

*I will prepare your federal income tax return, as well as any applicable state income tax returns for the year 2010, from information furnished to me by you. I will not audit or independently verify the data you submit. However, I could ask for explanation of some of the information. I have furnished this summarizer to guide you in gathering the information required for me to prepare and complete accurate tax returns.*

**b) FEE STRUCTURE**

*My fee for these services will be based on the amount of required time that it takes me to prepare the returns at my standard rates. All invoices presented by my firm to you for services performed are payable upon completion of the work.*

**c) OTHER SERVICES**

*All returns filed with federal and state agencies are potentially subject to review by the taxing authorities. In the event that you should receive any correspondence or contact from one of these agencies, please contact me immediately. Resolution of many matters involving these agencies should be handled by my firm to minimize the potential aggravation to you. Additionally, should that contact represent a request for examination of your tax return, I will be available at your request, to represent you. Such additional services are not included in my fee for the preparation of these tax returns. Finally, if extensions to file your tax return are prepared by my office, there will be a \$40.00 additional fee per extension filed.*

**d) SIGNATURES REQUIRED**

*To indicate your approval of this agreement, please sign in the space below. I am pleased to have you as a client and look forward to a long relationship.*

Sincerely,

James J. Towey

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Spouse

\_\_\_\_\_  
Date

### **The Tax Information Summarizer:**

*Attached, you will find a Tax Information Summarizer to assist you with organizing and summarizing your tax information. It is designed to not only remind you of the things you need to prepare for your tax return each year, but it also allows me to efficiently prepare your tax return from the data you organize and summarize.*

### **Your Tax Return:**

*I will prepare your tax return to be e-filed. In this case your file will be sent directly to the IRS from my station. Whether you are due a refund or are required to pay at that time, I will need your bank information in order to complete the process through direct deposit or direct debit. A copy of this return will be sent to you upon verification received by my office that the IRS has accepted your file. You will not need to do anything from that point forward. For instance, if a refund is due to you, than upon receipt of your copy it will be your responsibility to gauge acceptance of that refund into your bank account. Meanwhile, your return has been accepted per the paperwork I attach to your file copy.*

*In the case that I cannot file your return through electronic means, I will prepare two (2) copies of your tax return(s) for you. One copy marked "Client Copy" has a cover sheet titled "Instructions for Filing Tax Return". These instructions clearly advise you what type of tax return was prepared, how much you are being refunded (or in some cases, owe), where to sign the tax return, and, where to mail the tax return. A Form 8948 will accompany the Filing copy which states a reason for Not Filing Electronically. Please read the instructions carefully to ensure that you correctly file this second copy of your tax return(s). ALWAYS attempt to mail your tax return certified mail, return receipt requested!*

**GENERAL INFORMATION**

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**Full Legal: First Name**                      **MI**    **Last Name**                      **SS#**                      **Occupation**

Taxpayer (T) \_\_\_\_\_

Spouse(S) \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone (T) \_\_\_\_\_ Work Phone (S) \_\_\_\_\_

Cell Phone (T) \_\_\_\_\_ (S) \_\_\_\_\_

Fax (T) \_\_\_\_\_ (S) \_\_\_\_\_

Birthdates (T) \_\_\_\_\_ (S) \_\_\_\_\_

***Filing Status (Please circle appropriate selection):***

- |                               |                            |
|-------------------------------|----------------------------|
| 1.) Single                    | 4.) Head of Household      |
| 2.) Married Filing Jointly    | Non-dependent's Name _____ |
| 3.) Married Filing Separately | 5.) Qualifying Widow(er)   |
| a. Former Spouse Name _____   | Year spouse died _____     |
| b. Former Spouse SS# _____    |                            |

**Dependents:**

<b><i>Full Name</i></b>	<b><i>Date of Birth</i></b>	<b><i>SS#</i></b>	<b><i>Relationship</i></b>	<b><i># of Months a resident - 2010</i></b>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**WAGES AND INCOME**

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**WAGES (W-2'S) CONTRACT WORKER INCOME (1099-MISC), SEE PAGE 6!  
(ATTACH FORMS TO THE APPROPRIATE PAGE)**

**PLEASE NOTE:** List, in the appropriate spaces below, the items that apply.

**W-2's:** If you have Federal Income Taxes and Social Security Taxes withheld from your wages please attach ALL copies of your IRS forms W-2 below and list here:

Employer	Gross Wages	Federal Withholding	Social Security	State Withholding	Medicare	401K

**INTEREST AND DIVIDEND INCOME:** If you have interest or dividend income from savings accounts, CD's, money market funds, etc., please attach copies of the year end statement and list here: (1099-INT, 1099-DIV)

Institution	Amount

**OTHER INCOME**

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**1099's:** *If you received an IRS form 1099 for ANY other reason, please attach ALL copies of your forms 1099 below. Included would be 1099-A, 1099-B, 1099-G, 1099-MISC, 1099-OID, 1099-PATR, and 1099-S.*

Institution	

**1099-R:** *If you receive payments from a pension plan or IRA, please attach ALL copies of IRS form 1099-R below and list here:*

Institution	Gross Pension	Taxable Pension	Federal Withholding

**INCOME OR LOSS FROM MARY KAY COSMETICS**

When did this business start? \_\_\_\_\_ # of months operated in 2010 \_\_\_\_\_

**INCOME:**

Gross Product Sales at retail (including sales taxes!)  
\$ \_\_\_\_\_

(This is the total money collected by you from the sale of cosmetics to your customers)

Director's & Recruiting Commissions \$ \_\_\_\_\_  
(Attach Mary Kay 1099 & income advisory statement)

Prizes and Awards (attach Mary Kay 1099 & income advisory statement) \$ \_\_\_\_\_

Other Income \$ \_\_\_\_\_

**EXPENSES:**

Section 1 Inventory in your possession @ 12/31/09 (WHOLESALE) \$ \_\_\_\_\_

Total Section 1 Purchases in 2010 (WHOLESALE) \_\_\_\_\_

Total Section 2 & 3 Purchases in 2010 \_\_\_\_\_

Total Sales Taxes paid on Section 1 & 2 in 2010 \_\_\_\_\_

Total Freight & Handling paid on Sections 1 & 2 orders in 2010 \_\_\_\_\_

Section 1 Inventory in your possession @ 12/31/10 (WHOLESALE) \_\_\_\_\_

**AUTO: (Following information required for EACH car you used in your business).**

Date Acquired \_\_\_\_\_ Cost (if purchased) \$ \_\_\_\_\_ Type of Car \_\_\_\_\_

Total of miles vehicle driven in 2010 \_\_\_\_\_

Mary Kay miles driven in 2010 \_\_\_\_\_

Commuting miles driven in 2010 \_\_\_\_\_

Gas \_\_\_\_\_ Loan Interest \_\_\_\_\_

Repairs & Maintenance \_\_\_\_\_ Lease Payments \_\_\_\_\_

Insurance \_\_\_\_\_ License & Inspection \_\_\_\_\_

Other \_\_\_\_\_

(please attach your Income Advisory Statement)

**OFFICE IN THE HOME:**

Date Residence Acquired \_\_\_\_\_ Cost (if purchased) \$ \_\_\_\_\_

Number of Rooms in Residence \_\_\_\_\_ Mary Kay rooms \_\_\_\_\_

Square Footage in Residence \_\_\_\_\_ Mary Kay Square Footage \_\_\_\_\_

Interest on Mortgage \$ \_\_\_\_\_ Utilities \$ \_\_\_\_\_

Rent paid \$ \_\_\_\_\_ Insurance \$ \_\_\_\_\_

Taxes paid \$ \_\_\_\_\_ Repairs \$ \_\_\_\_\_

***INCOME OR LOSS FROM MARY KAY COSMETICS (continued)***

Improvements \_\_\_\_\_ (Date bought) \_\_\_\_\_

Homeowners Association Dues \_\_\_\_\_

**FURNISHINGS & EQUIPMENT:**

Description \_\_\_\_\_ \$ \_\_\_\_\_ (Date bought) \_\_\_\_\_

Description \_\_\_\_\_ \$ \_\_\_\_\_ (Date bought) \_\_\_\_\_

Description \_\_\_\_\_ \$ \_\_\_\_\_ (Date bought) \_\_\_\_\_

**OTHER EXPENSES:**

Advertising/Website \_\_\_\_\_ Rent (Meeting Rooms, etc) \_\_\_\_\_  
(After reimbursements)

Returns & Allowances \_\_\_\_\_ Repairs \_\_\_\_\_

Commissions Paid \_\_\_\_\_ Contract Labor \_\_\_\_\_

Preferred Customer Program \_\_\_\_\_ Supplies \_\_\_\_\_

Insurance (Product) \_\_\_\_\_ SE Health INS Premium Pay \_\_\_\_\_

Interest (Credit Cards and bank loans – business only) \_\_\_\_\_

Legal & Accounting \_\_\_\_\_ Travel \_\_\_\_\_

Meeting Costs \_\_\_\_\_ Meals & Entertainment \_\_\_\_\_  
(After reimbursements)

Office Expenses \_\_\_\_\_ Wages & Salaries \_\_\_\_\_

Contract Labor \_\_\_\_\_ Hostess Credits (Section 1 wholesale) \_\_\_\_\_

Long Distance Phone \_\_\_\_\_ Client Gifts (Section 1 wholesale) \_\_\_\_\_

Business Phone \_\_\_\_\_ Personal Use (Section 1 wholesale) \_\_\_\_\_

Cellular Phone \_\_\_\_\_ Demo's and Supplies (Section 1 wholesale) \_\_\_\_\_

Fax Line \_\_\_\_\_ Obsolescence (Section 1 wholesale) \_\_\_\_\_

Postage \_\_\_\_\_ Online Software Fees \_\_\_\_\_

Tolls and Parking \_\_\_\_\_ Bank Fees \_\_\_\_\_

Uniforms and Cleaning \_\_\_\_\_ Credit Card (PayPal) Fees \_\_\_\_\_

Internet Carrier Expenses \_\_\_\_\_ Unit Prizes and Awards \_\_\_\_\_

Leadership Conference \_\_\_\_\_ Training Costs \_\_\_\_\_

Career Conference \_\_\_\_\_ Seminar \_\_\_\_\_

Career Breakfasts \_\_\_\_\_ Printing & Reproduction \_\_\_\_\_

Miscellaneous & Other \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**OTHER INCOME**

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	<u>Taxpayer</u>	<u>Spouse</u>
Did you receive <b>ALIMONY</b> from a prior spouse in 2010?	\$ _____	\$ _____
Did you receive <b>UNEMPLOYMENT COMPENSATION</b> in 2010? (Please attach Form 1099-G below)	\$ _____	\$ _____
Did you receive <b>SOCIAL SECURITY BENEFITS</b> in 2010? (Please attach End-of-Year forms below)	\$ _____	\$ _____
Did you receive any <b>REIMBURSEMENTS FOR BUSINESS EXPENSES</b> from your employer in 2010 not included on Forms W-2 or 1099?	\$ _____	\$ _____
Did you receive any <b>GAMBLING WINNINGS?</b> <b>(Attach Form W-2G)</b> in 2010?	\$ _____	\$ _____
Did you receive <b>ANY OTHER INCOME FROM ANY OTHER SOURCE</b> not already previously listed on this or prior pages? (Please list below)		
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

**(PLEASE ATTACH REPORTING NOTICES FROM AGENCIES OR COMPANIES FOR ALL ITEMS LISTED ON THIS PAGE IN THE SPACE BELOW).**

**OTHER ITEMS**

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**ADJUSTMENTS TO INCOME**

	<u><b>Taxpayer</b></u>	<u><b>Spouse</b></u>
ALIMONY paid to a prior spouse in 2010? Prior spouse SS# _____	\$ _____	\$ _____
IRA contribution in 2010?	\$ _____	\$ _____
ROTH IRA contribution in 2010?	\$ _____	\$ _____
Contribution to a <b>Medical Savings Account (MSA)</b> In 2010 (Employee Only)	\$ _____	\$ _____
Student Loan Interest paid in 2010 (Form 1098T)	\$ _____	\$ _____
Were/are you a participant in a company-sponsored Pension or Profit Sharing Plan in 2010? (Yes/No)	_____	_____
Did you incur a <b>PENALTY FOR EARLY WITHDRAWAL</b> from a savings account or Certificate of Deposit from a financial institution in 2010?	\$ _____	\$ _____
<b><u>If you are/were self employed:</u></b> Contribution to a <b>KEOGH, SEP, SIMPLE, Small 401K?</b> Or <b>PROFIT SHARING PLAN</b> in 2010? <i>(Please indicate what type)</i>	\$ _____	\$ _____
As an Employee did you pay for your own <b>HEALTH INSURANCE</b> in 2010?	\$ _____	\$ _____

**i. ESTIMATED TAX PAYMENTS**

Did you make estimated quarterly payments for the 2010 tax year *(if state taxes paid, please list alongside federal)*.

<b>Date Due</b>	<b>Date Actually Paid</b>	<b>Federal / State</b>
04/15/10	_____	\$ _____
06/15/10	_____	\$ _____
09/15/10	_____	\$ _____
01/15/11	_____	\$ _____

Did you elect to apply refunds due from the 2009 tax return to 2010? If so, how much?  
\$ \_\_\_\_\_

If you are due a refund on your 2010 tax return, do you wish to have it refunded to you? \_\_\_\_\_ (Yes/No),  
or, applied to your 2011 estimated payments? \_\_\_\_\_ (Yes/No)

**ii. ELECTRONIC FILING**

**Please attach a copy of a voided check on the account for refund (or payment).** Upon acceptance for electronic filing, you can expect your refund/payment to be sent /debited directly to your bank account from the United States Treasury.

**ITEMIZED DEDUCTIONS**

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**MEDICAL:**

Pharmaceuticals, medicines (no over-the-counter) \$ \_\_\_\_\_  
Doctors, Dentists, etc. \$ \_\_\_\_\_  
Insurance Premiums (out-of-pocket, no employer-paid) \$ \_\_\_\_\_  
  
Medical-related Mileage \_\_\_\_\_

**TAXES:**

State and local income taxes or Sales Taxes (take the greater of the two)  
\$ \_\_\_\_\_  
  
Real estate taxes on your residence \$ \_\_\_\_\_  
  
Real estate taxes on other property you own (**Not** rental property) \$ \_\_\_\_\_

**INTEREST:** *(Please attach your year-end mortgage statement and Forms 1098 here).*

Mortgage interest on your residence (1<sup>st</sup> and 2<sup>nd</sup> liens) \$ \_\_\_\_\_

If paid to an individual, please list:

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State & ZIP \_\_\_\_\_

Social Security # \_\_\_\_\_

Points paid on the purchase of a residence \$ \_\_\_\_\_

Points paid on the refinancing of an existing residence \$ \_\_\_\_\_

*(Please attach closing statement here)*

Interest paid on investment-related loans \$ \_\_\_\_\_

*(Margin accounts, etc.)*

**CHARITABLE CONTRIBUTIONS:**

Paid in cash or by check (attach document as proof of contribution).

If over \$250.00 to any one organization, please list:

Name \_\_\_\_\_ Amount \$ \_\_\_\_\_

Address \_\_\_\_\_

City, State & ZIP \_\_\_\_\_

**ITEMIZED DEDUCTIONS (continued)**

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**CHARITABLE CONTRIBUTIONS (CONT'D):**

Non-cash contributions such as Salvation Army, Goodwill, etc. \$ \_\_\_\_\_

If over \$250.00, please list: (***YOU MUST HAVE A RECEIPT***)

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State & ZIP \_\_\_\_\_

Description of Donated Property: \_\_\_\_\_

Date of Contribution \_\_\_\_\_ Date Acquired \_\_\_\_\_ Donor's Cost \_\_\_\_\_

Fair Market Value at Date of Gift: \$ \_\_\_\_\_ How Acquired \_\_\_\_\_

Method used to determine Fair Market Value? \_\_\_\_\_

**CASUALTY OR THEFT LOSSES:**

Did you have a loss greater than 10% of your gross income in 2010? \$ \_\_\_\_\_

If so, please describe in detail here:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**MISCELLANEOUS:**

Tax Return Preparation/Planning Fees \$ \_\_\_\_\_

Safe Deposit Box Rental \$ \_\_\_\_\_

Professional Financial Advisory Fees \$ \_\_\_\_\_

Professional Society or Union Dues \$ \_\_\_\_\_

Employment Related Journals and Publications \$ \_\_\_\_\_

Job Search Expenses \$ \_\_\_\_\_

Tools, Uniforms, Work Shoes, Goggles, etc. \$ \_\_\_\_\_

Gambling Losses \$ \_\_\_\_\_

Other (describe) \$ \_\_\_\_\_

**EMPLOYEE BUSINESS EXPENSES**

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**(Expenses incurred while employed by A Company or other organization)**

(Please use a separate column for taxpayer and spouse)

<b>VEHICLE EXPENSES:</b>	T or S _____	T or S _____	T or S _____
	<b>Vehicle #1</b>	<b>Vehicle #2</b>	<b>Vehicle #3</b>
<b>Employed By:</b>	_____	_____	_____
Date Acquired	_____	_____	_____
Cost (After trade-in, if any)	_____	_____	_____
TOTAL Miles driven in 2010	_____	_____	_____
BUSINESS Miles driven in 2010	_____	_____	_____
Commuting Miles driven in 2010	_____	_____	_____
Gas, Repairs, Maintenance, Insurance, and ALL other vehicle expenses:			
	\$ _____	\$ _____	\$ _____

<b>OTHER EXPENSES:</b>			
Parking, Tolls, Tips, Pay Phones	\$ _____	\$ _____	\$ _____
Airfare, Lodging, Car Rental, etc.	\$ _____	\$ _____	\$ _____
Meals & Entertainment	\$ _____	\$ _____	\$ _____
Other Miscellaneous Expenses	\$ _____	\$ _____	\$ _____

**REIMBURSEMENTS:**  
 Amounts reimbursed to you by employers **NOT RECORDED ON W-2's & 1099's:**

	\$ _____	\$ _____	\$ _____
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**CHILD & DEPENDENT CARE EXPENSE**

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**PERSON(S)/ORGANIZATIONS PROVIDING CARE:**

Name	Address, City, State & ZIP	SS# or Federal ID#	Amount Paid
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Number of Qualifying Dependents \_\_\_\_\_

**NOTE:**  
**ADDRESS AND SOCIAL SECURITY NUMBER/FEDERAL ID NUMBER IS MANDATORY ON DAY CARE PROVIDERS!**

**RENTAL OR ROYALTY PROPERTY INCOME & EXPENSE**

	<i>Property A</i>	<i>Property B</i>	<i>Property C</i>
Address	_____	_____	_____
City, State & ZIP	_____	_____	_____
<b>RENTAL INCOME</b>	\$ _____	\$ _____	\$ _____
<b>ROYALTY INCOME</b>	_____	_____	_____
<b><u>EXPENSES:</u></b>			
Advertising	_____	_____	_____
Auto & Travel	_____	_____	_____
Cleaning & Maintenance	_____	_____	_____
Commissions'	_____	_____	_____
Insurance	_____	_____	_____
Legal & Prof. Fees	_____	_____	_____
Mortgage Interest	_____	_____	_____
Repairs	_____	_____	_____
Supplies	_____	_____	_____
Prop Taxes	_____	_____	_____
Utilities	_____	_____	_____
Wages and Salaries	_____	_____	_____
HOA Dues	_____	_____	_____
Other (describe)	_____	_____	_____
_____	_____	_____	_____
<b>DATE PROPERTY ACQUIRED</b>	_____	_____	_____
<b>COST BASIS</b>	\$ _____	\$ _____	\$ _____

**SALE OF INVESTMENT ASSETS**

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If you sold stock, bonds, or other types of investments, *please attach ALL pages of the year end summary statement from your brokerage firm(s) below. In addition, please provide the date purchased and your cost basis in those assets sold:*

<b>Description</b>	<b>Date Acquired</b>	<b>Date Sold</b>	<b>Net Selling Price</b>	<b>Cost or Basis</b>
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$

***SALE OF RESIDENCE***

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**OLD RESIDENCE:**

Cost basis of old residence sold (includes original purchase price, closing costs, and all improvements since purchase). \$ \_\_\_\_\_

Date old residence purchased \_\_\_\_\_

Date old residence sold \_\_\_\_\_

Sale price of old residence \$ \_\_\_\_\_

Did you owner-finance the new buyer (Yes/No) \_\_\_\_\_ If Yes, How Much?  
\_\_\_\_\_

Expenses of sale (commissions, closing costs, etc) \$ \_\_\_\_\_

Fixing-up Expenses prior to sale of old residence \$ \_\_\_\_\_

**NEW RESIDENCE:**

***Are you a First-time homebuyer?*** \_\_\_\_\_

Did you purchase a new residence in 2010? \_\_\_\_\_ What date did you purchase this residence?  
\_\_\_\_\_

What is the purchase price of the new residence? \$ \_\_\_\_\_

***PLEASE ATTACH A COPY OF THE CLOSING PAPERS FROM BOTH THE  
PURCHASE AND SALE OF THE OLD RESIDENCE AND THE PURCHASE OF  
THE NEW RESIDENCE (if applicable)***

***MOVING EXPENSES (If for business reasons and over 50 miles)***

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Number of miles from your old residence to your new workplace? \_\_\_\_\_

Number of miles from your old residence to your old workplace? \_\_\_\_\_

**ACTUAL MOVING EXPENSES:**

Cost of moving furniture and household goods \$ \_\_\_\_\_

Airfares, lodging, auto expenses, etc. \$ \_\_\_\_\_

Meals and entertainment \$ \_\_\_\_\_

***NOTE:***  
*Please attach Form 4782 – Employee Moving Expense Information provided by your company.*

**DISTRIBUTIONS FROM PARTNERSHIPS, “S” CORPORATIONS, & TRUSTS**

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*If you received a Form K-1 from Partnerships, “S” Corporations, or Trusts in which you have an interest, please attach ALL pages of those K-1’s and list below:*

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## *Education Tuition & Notes*

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*If you or a dependent were enrolled in an institution of higher education and tuition, fees and lab expenses were incurred, please list below:*

<i>Student's Name:</i>	_____	_____
<i>Qualified Education Exps.</i>		
<i>Tuition</i>	\$ _____	\$ _____
<i>Fees</i>	_____	_____
<i>Labs</i>	_____	_____
<i>Grants, Scholarships</i>	_____	_____
<i>Freshman, Soph. or higher</i>	_____	_____

*Please accompany this information with the Form 1098 T received from the Institution(s) of Higher Learning!*