

# TAX ORGANIZER – BUSINESS ENTITIES

## YOUR TAX APPOINTMENT

Please complete this organizer prior to your appointment.

- Please call to schedule your appointment. Try to call early before the calendar is booked up.
- Please mail the completed organizer along with the requested information to this office prior to your appointment.
- Please mail the completed organizer along with the requested information to this office so the return can be prepared by correspondence.
- Your tax appointment is scheduled for:  
 Day: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Time: \_\_\_\_\_
- Office Appointment       Virtual Appointment

Please notify this office promptly if you are unable to keep this appointment.

## REFERRALS ARE ALWAYS APPRECIATED

If you know someone who would like a tax appointment, please have them call this office. Do not be concerned that your business, personal or financial matters will be discussed with clients whom you refer. All client information is treated in the utmost confidence.

Small Business Accounting  
**James**  
 Accounting Service

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## A1 - ENTITY INFORMATION

Returning entities enter name of business and skip entries in A1 except for changes.

2021 Calendar Year or Fiscal Year Beginning:			
Name of Business		Employer ID Number (EIN)	
Address			
Contact Individual		Phone	
Email			
Check One	<input type="radio"/> Corporation	<input type="radio"/> S-Corporation	<input type="radio"/> General Partnership
	<input type="radio"/> Limited Liability Company	<input type="radio"/> Limited Liability Partnership	<input type="radio"/> Estate
			<input type="radio"/> Limited Partnership
			<input type="radio"/> Trust
Principal Business Activity		Date Business Started	
Principal Product or Service		Business Code	
Method of Accounting (Check One) <input type="radio"/> Cash <input type="radio"/> Accrual <input type="radio"/> Other (Describe):			

## A2 - CORPORATION INFORMATION - Complete only if entity is a Corporation

Returning entities can skip this section except for changes.

State of Incorporation		State ID Number		Date of Incorporation or LLC Registration	/ /
If S-Corporation, Effective Date of Election	/ /				

## A3 - PRINCIPAL SHAREHOLDERS OR PARTNERS OR LLC MEMBERS

Returning entities can skip this section except for changes.

Name	Tax ID Number	Address	Ownership %

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## A4 - ADDITIONAL INFORMATION & DOCUMENTS REQUIRED

Note: If percentage of ownership changed within the tax year, provide details of the change on a separate sheet.

- If you are a new client, please provide a complete copy of the entity's prior year tax return (including the state return if applicable).
- If this is the first year of the entity's existence, please provide a copy of the state incorporation papers, partnership agreement or LLC agreement and state registration.
- If this is a trust, provide a copy of the trust agreement.
- If this entity is an S-Corporation, please provide a copy of IRS Form 2553 – Election by Small Business Corporation that was filed with the IRS and a copy of the IRS acceptance letter allowing S-Corporation status.
- Please provide the income statement for the year (per the books), including the balance sheet, depreciation schedule and cash reconciliation of the business checking accounts with the ending balance for the year.
- If the business has employees, please provide copies of payroll returns and copies of all W-2s.
- If the business employed independent contractors or made payments to unincorporated service suppliers, please provide copies of all 1099-NECs issued. If not yet prepared, provide names, addresses, SSNs and amounts paid so this office can prepare them for you.
- If there were withdrawals of capital by the owners during the year, please provide the details. Note: if this entity made distributions and is a C-Corporation, Forms 1099-DIV may be required.
- If an S-Corporation, please provide copies of S-Corporation basis schedules and shareholder's Basis Schedules.
- If any of the partners or shareholders are residents of a different state or reside outside the U.S., please provide details. Note: the business may be subject to withholding requirements or be required to file multiple state returns if the business was conducted in more than one state.
- If conducting business in multiple states, please provide a list of states.

## A5 - QUESTIONS RELATED TO ALL ENTITIES

Please answer ALL questions.

Do you have a written accounting procedure of how expenses are to be treated for non-tax purposes? If yes, please provide a copy.	<input type="radio"/> Yes	<input type="radio"/> No
At any time during the year, did this business have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank, securities or other financial account)?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business have any debt that was cancelled, forgiven, or modified that reduced the principal amount of the loan?	<input type="radio"/> Yes	<input type="radio"/> No
Was this a PPP Loan?	<input type="radio"/> Yes	<input type="radio"/> No
Did the entity have foreign bank account(s) (over \$10,000 at any time during the year)?	<input type="radio"/> Yes	<input type="radio"/> No
Was there any change in determining quantities, cost or valuations between opening and ending inventory?	<input type="radio"/> Yes	<input type="radio"/> No
Has the business previously filed the Foreign Bank Account Report (FBAR)?	<input type="radio"/> Yes	<input type="radio"/> No
Was there any write-down of subnormal goods as described in Regulations Sec 1.471-2(c)?	<input type="radio"/> Yes	<input type="radio"/> No
Do the IRC Sec 263A uniform capitalization rules apply to this business?	<input type="radio"/> Yes	<input type="radio"/> No
Does this business have any foreign partners or shareholders?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business pay any taxes to a foreign government during the tax year?	<input type="radio"/> Yes	<input type="radio"/> No
During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business pay any expenses during the tax year to make the business accessible or usable by individuals with disabilities?	<input type="radio"/> Yes	<input type="radio"/> No
Did this employer pay any FICA on employee wages for tips above \$5.15 per hour?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business incur any research and experimental expenditures during the tax year?	<input type="radio"/> Yes	<input type="radio"/> No
Does this business own any residential rental buildings providing qualified low-income housing?	<input type="radio"/> Yes	<input type="radio"/> No
Did this company employ 25 or fewer equivalent full-time employees with average annual wages of \$55,600 or less for whom the company paid at least 50% of the cost of their medical insurance that was acquired through a Small Business Health Options Program (SHOP) Marketplace?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business incur start-up expenses for a small employer pension plan this year?	<input type="radio"/> Yes	<input type="radio"/> No
Does this business provide child care facilities or services to its employees?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business purchase a qualified plug-in electric vehicle during the year?	<input type="radio"/> Yes	<input type="radio"/> No
Did this business employ 50 or more equivalent full time employees at any time during 2021?	<input type="radio"/> Yes	<input type="radio"/> No
List any other business credit this business may qualify for:		
Has this business filed, or is it required to file, Form 8918, a Material Advisor Disclosure Statement ?	<input type="radio"/> Yes	<input type="radio"/> No
Since Dec 22, 2017, did a foreign corporation acquire substantially all of the properties of the business and was the ownership (by vote or ownership) greater, for purposes of Sec 7874 than 50%?	<input type="radio"/> Yes	<input type="radio"/> No



## INCOME TAX PREPARATION SERVICE AGREEMENT

I appreciate the opportunity of working with you and advising you regarding your federal and state corporation & individual income taxes. In order to ensure an understanding of our mutual responsibilities, I ask all my clients for whom returns are prepared to confirm the following arrangements:

1. I will prepare your federal and state individual income tax returns. **These returns will be prepared from information which you will furnish to me. I will not audit or make any other verification on the data you submit, although it may be necessary to ask you for clarification of some of the information. In the event of an audit by a taxing authority, you will be required to provide the documentation for all items in question to the taxing authority. It is the taxpayer's (you) responsibility to obtain/retain all documentation that supports your tax liability.**
2. It is your responsibility to provide all the information required for the preparation of a complete and accurate tax return. You should retain all documents, cancelled checks and other data that form the basis of income and deductions for at least the period of the statute of limitations (typically 3 years, but can unlimited in certain situations). You should also retain documents that support items carried over into open years, such as cost basis information, nondeductible IRA's, net operating losses, etc. This information may be necessary to prove the accuracy and completeness of the returns to a taxing authority. **You have the final responsibility for the income tax returns; therefore, you should review them carefully before you sign them.** If for some reason you believe your returns have not been received by the taxing authorities, (i.e., didn't get your refund or they haven't cashed your check) then please contact me.
3. My work in connection with the preparation of your income tax returns does not include any procedures designed to discover error or omissions by you, fraud, misrepresentations, defalcations and/or other irregularities, should any exist. I will render such accounting and bookkeeping assistance as determined to be necessary only for the preparation of your income tax returns. **It is your responsibility to provide me with accurate, truthful information for use in preparing your tax forms.**
4. I will use my professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authority's interpretation of the law and other supportable positions. Unless otherwise instructed by you, I will resolve such questions in your favor whenever possible.
5. The law provides various penalties that may be imposed when taxpayers understate their tax liability. The Internal Revenue Service also imposes penalties upon taxpayers and return preparers for failure to observe due care in reporting for income tax returns.
6. Your returns may be selected for review for any reason by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, I will be available upon request to help you resolve these issues. However, such assistance is not included in your tax preparation fee and I will render additional fees for the time and expense incurred on a case by case basis. Moreover, the taxing authorities may correspond with you regarding your tax return. You agree to timely forward this correspondence to me for review and analysis. Additional fees may be charged depending upon the response required.
7. My fees are based upon a standard rate schedule for the type of forms required to be filed. You will never be charged additional fees. Payment for services is due prior to me filing your taxes.

If the foregoing fairly sets forth your understanding, please sign in the space indicated. And thank you for your trust in my professional tax preparation services.

Acknowledged,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title