Checklist

Corporation Name: EIN:

Checklist

This checklist is provided to help you gather necessary information to prepare your 2025 corporate tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

Accounting and Payroll Information

- ☐ Federal, state, and local tax returns for the prior two years
- ☐ General ledger
- ☐ Balance sheet
- ☐ Profit and loss statement by activity
- ☐ Payroll reports showing employee gross wages and employer taxes paid for the year
- ☐ Copy of Form 2553, Election by a Small Business Corporation (if available) and the S election acceptance letter from the IRS.
- ☐ Copy of Forms 1096, 1099, W-2, and W-3 filed by the corporation

Other Income and Revenue

- ☐ Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- ☐ Digital asset proceeds from brokerage transactions (Form 1099-DA)
- ☐ Credit card, debit card, and third-party network transactions (From 1099-K)
- ☐ Miscellaneous income (Form 1099-MISC)
- ☐ Nonemployee compensation (Form 1099-NEC)
- ☐ Gambling income (Form W2-G)
- ☐ Income from partnerships, estates, and trusts (Schedule K-1)
- ☐ Farm income (Schedule F)

Fixed Asset Information

- ☐ Supporting depreciation schedules for the prior two years
- ☐ Assets purchased or newly placed in service (provide description, date acquired, purchase price, and any trade-in allowance)
- ☐ Assets disposed of during the year (provide description, date of disposition, sales proceeds, and any trade-in allowance)
- ☐ Lease agreements the corporation entered into during the year

Other Information

- ☐ Documentation for any loans acquired during the year
- ☐ Loans to and from shareholders
- ☐ Tax-exempt interest or other tax-exempt income
- ☐ Interest and dividend income
- ☐ Charitable contributions
- ☐ Other income or deductions not included above

Questionnaire

Corporation Name: EIN:

Questionnaire

General Information

Yes No

☐ ☐ Did the corporation have a change of address during the year?

☐ ☐ Did the corporation have a change of business name during the tax year?

☐ ☐ Did the corporation have a change of responsible party during the tax year?

☐ ☐ Did the corporation have any shareholders that are a disregarded entity, a trust, an estate, or a nominee or similar person at any time during the tax year?

☐ ☐ Did the corporation own directly 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership or in the beneficial interest of a trust?

☐ ☐ Did the corporation have any outstanding shares of restricted stock?
If "Yes," provide the total share of restricted and non-restricted stock.

☐ ☐ Did the corporation have any outstanding stock options, warrants, or similar instruments?

☐ ☐ Has the corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?

☐ ☐ Did the corporation issue publicly offered debt instruments with original issue discount (OID)?

☐ ☐ Did the corporation have unrealized built-in gains reduced by net recognized built-in gains from prior years from a corporation prior to making the S election?
If "Yes," enter the amo ______________________________

☐ ☐ Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year?

☐ ☐ Does the corporation satisfy one of the following?
a. The corporation owns a pass-through entity with current-year or prior-year carryover, excess business interest expense.
b. The corporation's aggregate average annual gross receipts for the three tax years preceding the current tax year are more than $30 million, and the corporation has business interest expense.
c. The corporation is a tax shelter and the corporation has a business interest expense.

☐ ☐ Did the corporation have any non-shareholder debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?
If "Yes," provide the amount of principal reduction.
____

☐ ☐ Did the corporation have a qualified subchapter S subsidiary election terminated or revoked during the tax year?

☐ ☐ Did the corporation make any payments in 2025 that would require it file Forms 1099?
Yes No
☐ ☐ If "Yes," did or will the corporation file all required Forms 1099?

☐ ☐ Does the corporation certify as a Qualified Opportunity Fund (QOF)?

☐ ☐ Did the corporation, at any time during the tax year,
a. receive a digital asset or a financial interest in a digital asset (as a reward, award, or payment for property or services)?
b. sell, exchange, or otherwise dispose of a digital asset or a financial interest in a digital asset?

☐ ☐ Did the corporation receive a Paycheck Protection Program (PPP) loan related to COVID-19?
Yes No
☐ ☐ If "Yes," was any portion of the loan forgiven during the current tax year?

☐ ☐ Did the corporation receive a cash payment or digital asset of more than $10,000 in one transaction or two or more related transactions during the tax year?
Yes No
☐ ☐ If "Yes," was Form 8300, Report of Cash payments over $10,000 Received in Trade or Business, filed?

☐ ☐ Did the corporation make any payments to any foreign persons that would require the corporation to file Forms 1042 and 1042-S (Annual Withhold Tax Returns)?

☐ ☐ Did the shareholder's ownership percentages change at any time during the tax year?

Questionnaire

Corporation Name: EIN:

Questionnaire

If "Yes," provide details of the changes (date of change, number of shares or percentage of ownership).

☐ ☐ Did the shareholder's buy or sell agreements change during the tax year?
If "Yes," provide a copy of the agreement.

☐ ☐ Did the corporation pay or accrue any interest or royalty for which the deduction is not allowed?
If "Yes," enter the total amount of the disallowed deductions.
____

☐ ☐ Did the corporation pay dividends during the tax year?
If "Yes," provide details.

☐ ☐ Did the corporation have 100 or less shareholders at the end of the tax year?
If "Yes," how many? ____

☐ ☐ Did the corporation receive or accrue tax-exempt interest during the year?

Income, Purchases, and Sales

Yes No

☐ ☐ Did the corporation sell any business asset or property during the tax year?
If "Yes," provide the amount of proceeds from the sales, the date it was sold, and any costs associated with the sale.

☐ ☐ Did the corporation purchase any business assets during the tax year?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.

☐ ☐ Did the corporation purchase any gasoline, diesel, or specific fuels for off-road business use?

☐ ☐ Did the corporation buy or sell any stocks, bonds, or other investments during the year?

☐ ☐ Did the corporation acquire a new or additional interest in a partnership during the year?

☐ ☐ Did the corporation own securities or loans that became worthless or uncollectible during the tax year?

☐ ☐ Did the corporation purchase a new clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).

☐ ☐ Did the corporation receive any other income that has not been provided with this organizer?
If "Yes," explain. ____

Cost of Goods Sold

Yes No

☐ ☐ Did the corporation have a change in the method of accounting for determining quantities, cost, or valuation between opening and closing inventory?
If "Yes," provide details.

☐ ☐ Did the corporation have inventory that was not able to be sold at normal prices due to damage, imperfection, shop wear, etc.?

Foreign Tax Information

Yes No

☐ ☐ Did the corporation have a financial interest in or signature authority over a financial account or asset located in a foreign country?

☐ ☐ Did the corporation receive a distribution form, or was it a grantor of, or transfer to, a foreign trust?

☐ ☐ Did the aggregate value of the corporation's foreign account exceed $10,000 at any time during the tax year?

☐ ☐ Did the corporation have income from, or pay taxes to, a foreign country?

☐ ☐ Did the corporation have ownership in a foreign corporation?

☐ ☐ Did the corporation own property in a foreign country?

☐ ☐ Did the corporation receive a Schedule K-3 from a partnership?

Refund, Balance due, and Estimated Tax Information

Yes No

Questionnaire

Corporation Name: EIN:

Questionnaire

- ☐ ☐ Did the corporation make any estimated payments toward 2025 taxes?
- ☐ ☐ Did the corporation apply an overpayment of 2024 taxes toward the 2025 estimated taxes?
- ☐ ☐ If the corporation has an overpayment of 2025 taxes, should the refund be applied to the 2026 estimated taxes?
- ☐ ☐ Does the corporation want to have any refund or balance due deposited to or withdrawn from their bank account?
  If "Yes," provide a canceled checking or savings slip.

Miscellaneous Information

Yes No

- ☐ ☐ Did the corporation make any purchases subject to use tax during the tax year?
  If "Yes," provide use tax returns filed in any state and details of any unpaid use tax.
- ☐ ☐ Did the corporation pay any elective passthrough entity tax in any state during the tax year?
- ☐ ☐ Did the corporation incur a gain or loss due to damaged or stolen property?
  If "Yes," provide the incident date, value of property, and amount of insurance reimbursements. If the incident was attributed to a federally declared disaster, also include the declaration number assigned by FEMA.
- ☐ ☐ Did the corporation pay health insurance premiums for its employees during the tax year?
- ☐ ☐ Did the corporation participate in a cost segregation study during the tax year?
- ☐ ☐ Did the corporation perform any research and development study or participate in any research and development activities during the tax year?
  Is "Yes," provide details.
- ☐ ☐ Did the corporation own interest or shares in or dispose of a Qualified Opportunity Fund (QOF) during the year?
- ☐ ☐ Did the corporation receive any notices from the IRS or state taxing authority?
  If "Yes," explain. ____
- ☐ ☐ May the IRS discuss the corporation's tax return with the preparer?
- ☐ ☐ Would the corporation like a copy of the tax return sent electronically instead of receiving a printed copy?

2025 Tax Organizer for Corporations
Business Information

Business Information

Corporation's legal name		**EIN**	
Doing business as name			
In care of name			
Street address, city, state, and ZIP			

Email			
Phone number		**Date of S corporation election**	
Cell number		**Date incorporated**	
Fax number		**State of incorporation**	

Yes **No**

☐ ☐ Does the corporation file under a calendar year?

If "No," what is the tax year begin date? ________ Tax year end date? ________

☐ ☐ Is this the corporations final year?

☐ ☐ Did the corporation conduct business activities in any state other than the resident state?

If "Yes," what states? ________

What is the corporation's main business activity? ________

What product or service does the corporation provide? ________

What accounting method does the corporation use?

☐ Cash ☐ Accrual Other (describe) ________

How many shareholders did the corporation have during the year? ________

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024						
First quarter						
Second quarter						
Third quarter						
Fourth quarter						
Additional payments						

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use This Account for	
			Checking	Savings	Deposits	Withdrawals
			☐	☐	☐	☐
			☐	☐	☐	☐

Shareholder and Officer Information

Corporation Name: EIN:

Shareholder or Officer Name Address City, State, and ZIP	ID Number	Title	Shares at Start of Year	Percentage of Ownership and Participation				Officer Compensation
				Total	Common	Preferred	Time	

Change In Ownership Information

Corporation Name: EIN:

Shareholder Name	ID Number	Date of Change	Change in Shares

Rental Real Estate

Partnership Name: EIN:

General Property Information

Select the property type

- ☐ Single family residence
- ☐ Multi-family residence
- ☐ Vacation
- ☐ Commercial
- ☐ Land
- ☐ Royalties
- ☐ Self-rental
- ☐ Other

Description of property if the property type is "Other" ______

Address of property ______

City ______ State ______ ZIP ______

Foreign province ______ Country ______ Postal code ______

Number of days property was rented ______ Number of days property was used for personal use ______

- ☐ This property was placed in service during tax year 2025.
- ☐ This property was disposed of during tax year 2025.

Income and Expenses

	2025	2024		2025	2024
Gross rental or royalty income			Utilities		
Advertising			Wages and salaries		
Auto and travel			Meals and entertainment		
Cleaning and maintenance			Other expenses (list)		
Commissions					
Insurance					
Legal and other professional fees					
Interest					
Repairs					
Taxes					

8825 - Schedule A Deductions

	2025	2024		2025	2024
Asset management fee			Landscaping		
Bad debt expense			Leased employee expense		
Building Maintenance			Management fee		
Common Charges			Other taxes		
Contract Services			Prepayment penalty		
Debt extinguishment costs			Reimbursed wages/salaries (reimbursed to management co.)		
Ground rent			Section 481(a) adjustments		
Grounds Maintenance			Tenant renovations		
Homeowner association fee			Tenant services		
Incentive fee			Turnover expenses		

Rental Other Than Real Estate

Corporation Name: EIN:

General Property Information

Description of property

Address of property

City State ZIP

☐ This property was placed in service during tax year 2025.
☐ This property was disposed of during tax year 2025.

Income and Expenses

	2025
Gross rental income	
Advertising	
Auto and travel	
Cleaning and maintenance	
Commissions	
Insurance	
Legal and other professional fees	
Interest	
Repairs	
Taxes	
Utilities	
Wages and salaries	

Other expenses (list)

Income or Loss from Investments in Fiduciaries and Partnerships

Corporation Name: EIN:

Schedule K-1 from Fiduciaries and Partnerships

Provide all copies of Schedule K-1 and attachments

Entity Name	EIN

Sale of Stock, Real Estate, or Other Property

Corporation Name: EIN:

Sale of Capital Assets (including items not reported on Form 1099-B)

Provide all brokerage statements

Description of Property	Date Purchased	Date Sold	Sales Price	Cost

Installment Sale Income

Description of property:

Date acquired ______ Date sold ______

	2025	Prior Years
Selling price		
Mortgages assumed		
Cost of property sold		
Depreciation allowed		
Commissions and expense of sale		
Gross profit percentage		
Interest received		
Principal payments received		

Property was sold to a related party ☐

Auto Expense

Corporation Name: EIN:

Auto Expense

Name of activity vehicle is used for ______________________

Description of vehicle ______________________

Date vehicle was placed in service ______________________

Yes	No	
☐	☐	Was this vehicle available for personal use during off-duty hours?
☐	☐	Was the vehicle used primarily by someone with more than 5% ownership or a related person?
☐	☐	Was another vehicle available for personal use?

Miles the vehicle was driven during 2025	**2025 Amount**	**Miles the vehicle was driven in prior years**	**2025 Amount**
Business		Business	
Commuting		Total	
Other			

Expenses

Garage rent		Repairs	
Gas		Tires	
Insurance		Tolls	
Licenses		Lease addback	
Oil		Other expenses	
Parking fees			
Rental fees			
Interest			
Property tax			

Asset Listing for 2025

Corporation Name: EIN:

Assets for:

Description of Property	Date Acquired	Cost / Basis	Date Disposed of	Sales Price	Expense of Sale