



*Candice Gerlach*

Certified Public Accountant

This organizer is designed to assist you in gathering the information necessary to prepare the current year's tax returns. Please complete it in full and provide details and documentation as requested.

The Internal Revenue Service (IRS) matches information returns with amounts reported on income tax returns. A negligence penalty may be assessed where income is unreported. Accordingly, all Forms 1099, Schedules K-1 and other information returns reflecting amounts reported to the IRS should be submitted with this organizer.

Also, enclosed is an engagement letter which explains the services that will be provided to the corporation. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

Your corporate income tax returns are due on \_\_\_\_\_. In order to meet this filing deadline, your completed tax organizer needs to be received no later than \_\_\_\_\_. Any information received after this date may require an extension to be filed for this return.

If an extension of time is required, any tax that may be due must be paid with the extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest when those taxes are actually paid.

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact \_\_\_\_\_.

Email \_\_\_\_\_ Phone \_\_\_\_\_

In particular, if you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

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Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by \_\_\_\_\_

Title \_\_\_\_\_

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Organization name \_\_\_\_\_ Telephone no. \_\_\_\_\_

Address \_\_\_\_\_

Fax no. \_\_\_\_\_

Contact person \_\_\_\_\_ Contact email address \_\_\_\_\_

Corporate website \_\_\_\_\_

Tax period \_\_\_\_\_ Federal ID no. \_\_\_\_\_ State ID no. \_\_\_\_\_

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Provide a general ledger, trial balance, depreciation schedules, balance sheet and profit and loss statement by activity. In addition, provide the following information:

	Yes/ Done	No	N/A
100) General information			

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▶ 101) If this is the first year we will prepare your tax return(s), provide the following from your files or your prior accountant:

1. Tax returns for the prior three years
2. Depreciation schedules
3. List of all investments
4. All tax carryforward schedules, such as net operating losses, tax credits, charitable contributions, etc.
5. Shareholder buy or sell agreement(s)
6. Copies of rulings issued by the IRS or other tax authorities
7. Copies of corporate documents, such as articles of incorporation and bylaws
8. Copies of any tax elections or revocations in effect
9. Copy of Form 8832 and acceptance letter from the IRS if an entity classification election has been made
10. Permission to contact predecessor preparer for this tax return  
If permission is granted, please provide the predecessor's contact information.

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S corporations only

11. Copy of Form 2553 filed and the S election acceptance letter from the IRS
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12. A list of all shareholders and provide the following information:

- (a) Name
- (b) Address
- (c) Tax ID no.
- (d) Type of entity
- (e) Number of shares or percentage of ownership type of entity

13. Shareholder basis schedules

14. If the corporation was a C corporation prior to making the S election, provide a copy of the schedule of net built-in gains and accumulated earnings and profits.

15. Has the corporation elected a fiscal year-end? If yes, provide a copy of Form 8716 and the last Form 8752 filed.

16. Does the corporation engage in more than one trade or business activity? If yes, provide details of each activity.

17. Does the corporation engage in any rental activity? If yes, provide details.

▶ 102) Has the corporation been notified of any changes to previous returns by any taxing authority? If yes, provide copies of all correspondence.

▶ 103) Provide a schedule of ownership changes during the year, including dates and number of shares or percentage of ownership.

▶ 104) Did the corporation make payment(s) to foreign person(s) that would require it to file Form 1042 and 1042-S?

▶ 105) Have there been any changes to the shareholders' buy or sell agreement(s)? If yes, provide a copy(ies).

▶ 106) Has the corporation updated its minute book for the year? If yes, provide a copy.

▶ 107) Describe the principal business activity of the corporation:

a. Did the corporation purchase or sell a business or business segment during the year? If yes, provide a copy of the contract or agreement.

b. Did the corporation engage in any new activities during the year? If yes, describe the new business on an attached sheet.

c. Did the corporation discontinue operations this year? If yes, provide details.

▶ 108) Does the corporation have any of the following employee benefit plans? If yes, provide copies of plan documents.

a. Qualified retirement plan(s)

1. If yes, please be advised you may be required to file Form 5500.
2. Number of plans \_\_\_\_\_
3. If contribution amounts are available, please provide.

b. Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees (SIMPLE)?

1. If yes, please be advised you may be required to file Form 5500.
2. If contribution amounts are available, please provide.

c. Cafeteria plan

1. If yes, please be advised you may be required to file Form 5500.
2. If contribution amounts are available, please provide.

d. Non-qualified deferred compensation plan(s) or agreement(s)

If yes, indicate whether the "one-time only" filing with the Department of Labor been done? \_\_\_\_\_

e. Other benefit plans not described above: \_\_\_\_\_

▶ 109) Did the corporation include taxable fringe or welfare benefits such as health insurance, group-term life insurance, educational assistance, non-accountable expense allowances, and personal use of corporate vehicles in compensation on employees' Forms W-2 and, if applicable, subject such amounts to payroll taxes?

▶ 110) At year end, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? If yes, provide a copy of that corporation's current tax return and indicate the percentage owned below.

Ownership percentage: \_\_\_\_\_

▶ 111) At year end, did any corporation, individual, partnership, trust or estate own, directly or indirectly, 50% or more of the corporation's voting stock? If yes, provide the following information for all owners:

1. Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Identification no.: \_\_\_\_\_ Ownership percentage: \_\_\_\_\_

2. Was such owner a person other than a U.S. citizen?

▶ 112) Do the shareholders owning 80% or more of this corporation own 80% or more of any other corporation(s)? If yes, provide a copy of the other corporate tax returns.

▶ 113) Is this corporation a shareholder of any foreign corporation? If yes, identify each corporation.

▶ 114) Is this corporation a partner in any foreign partnership? If yes, identify each partnership.

▶ 115) Did this corporation own a disregarded entity for tax purposes at any time during the year? If yes, provide details.

▶ 116) Did the corporation, at any time during the year, have an interest or signature authority in a foreign bank or securities account or control a foreign entity with a foreign bank or securities account? If the aggregate value of all the accounts exceeded U.S. \$10,000 at any time during the year, please complete the following:

Name and address of financial institution	Account type (bank/ securities/ other)**	Account number	Maximum value during the year*	Currency and exchange rate used	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

\* Please provide the highest value at any time during the year in the foreign currency.

\*\* Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

▶ 117) Does an individual own (directly, indirectly or constructively) at least 80% of the voting stock of the corporation and does the corporation have at least 50% of its assets produce or held for the production of passive income?

If yes, does the corporation have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year, or more than \$75,000 at any time during the year? If yes, please complete the following schedule (only include assets not previously listed for FinCEN 114 reporting).

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

▶ 118) Was the corporation the grantor or transferor to a foreign trust during the year? If yes, provide details.

▶ 119) During this taxable year, did the corporation pay dividends? If yes, attach a schedule reflecting date declared, date paid, amount and form of payment (cash, other).

▶ 120) Did one foreign person, at any time during the tax year, own directly or indirectly, 25% or more of the total voting power or value of all classes of stock of the corporation? If yes:

Percentage owned \_\_\_\_\_ Owner's country \_\_\_\_\_

▶ 121) Provide copies of all federal and state payroll tax reports, including Forms W-2/W-3, 940 and 941.

▶ 122) Did the corporation make any payments that would require it to file a Form 1099? If yes, did the corporation file all Forms 1099?

▶ 123) Provide copies of Forms 1099/1096, 5500, 1042, 5471, 5472, 8865, 8858, 8886 and FBAR (FinCEN Report 114) filed by the corporation.

▶ 124) Provide copies of Forms 1099, 1099B, 5471, 5472, 8865, 8858, 8886 and Schedules K-1 and W-8 BENs received by the corporation.

▶ 125) Provide a schedule of interest and dividend income not included on Forms 1099.

▶ 126) Did the corporation engage in either a purchase or sale transaction involving cryptocurrency (such as bitcoin)?

Yes/  
Done    No    N/A

▶ 127) Did the corporation have loans to or from shareholder(s) and other related parties during the tax year? If yes, provide a schedule indicating the amount of the loan, date of transaction, interest rate and payments. Also, provide a copy of the note if not previously provided.

▶ 128) Did the corporation refinance or restructure any outstanding debt this year? If yes, provide documentation.

▶ 129) Does the corporation do business in more than one state?  
If yes, list the states. \_\_\_\_\_

a. Provide copies of supporting schedules reflecting inventory, real and personal property, rents, payroll and sales by state.

▶ 130) Can the IRS or other tax authorities discuss questions about this return with the preparer?

▶ 131) Does the corporation file use tax returns in any states?

▶ 132) Does the corporation have any unpaid use tax as of this time?

▶ 133) How many additional paper copies of the return do you need? \_\_\_\_\_

▶ 134) Do you want an electronic copy of the return?  
If so, how would you like it to be provided (secure email, portal, jump drive, etc.)?  
\_\_\_\_\_

▶ 135) If required, do you agree to have your return filed electronically?

▶ 136) Did the corporation change any accounting methods during the year?

a. Has a Form 3115 been filed?

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200) Income Yes/  
Done    No    N/A

▶ 201) Did the corporation own securities that became worthless or have loans that became uncollectible during the year? If yes, provide details.

▶ 202) Did the corporation acquire, sell or dispose of any assets used in its business? If yes, provide a schedule listing:

- |  |                                       |
|--|---------------------------------------|
| – Description of asset sold (Closing Disclosure for real estate) | – Sales price or purchase price       |
| – Date sold or purchased   | – Original cost or basis              |
| – Selling expenses   | – Depreciation claimed in prior years |

Yes/  
Done    No    N/A

▶ 203) Did the corporation make any sales qualifying for the installment method of reporting? If yes, attach a copy of the agreement, a schedule of the payments received and the beginning-of-year contract balance. Provide an amortization schedule, if available.

▶ 204) Were there any sales or exchanges during the year between the corporation and a shareholder or other related party? If yes, provide a detailed schedule.

▶ 205) Did the corporation engage in any bartering activity during the year? If yes, provide a schedule of all such activities.

▶ 206) Did the corporation receive any contribution in aid or construction or any other contribution from a customer or potential customer or any contribution from any governmental entity or civic group (other than contributions made by a shareholder in its capacity as a shareholder)? If yes, provide the amount of any such contributions and indicate the accounts to which these contributions were posted.

▶ 207) Did the corporation have any foreign sales? If yes, provide the amount of sales by country.

300) Deductions and credits

▶ 301) Provide information for corporate officers and directors.

Name	Title	Social Security number	% time devoted to business	% stock owned		Compensation
				Common	Preferred	

Yes/  
Done    No    N/A

▶ 302) Does the corporation compensate employees or directors using restricted property, including options to purchase stock or restricted stock? If yes, provide details regarding the applicable terms of employment and any related grants, elections, exercises and/or vesting events during the tax year, including copies of any notices to and elections by employees.

▶ 303) Provide copies of all schedules supporting the calculation of the amount of general and administrative expenses required to be capitalized in ending inventory or associated with self-constructed assets.

▶ 304) Did the corporation make political contributions during this tax year? If yes, enter amount and indicate to which accounts these expenses were posted.

▶ 305) Did the corporation incur any expenses to influence legislation ("lobbying")? If yes, provide a schedule of lobbying expenses and indicate to which accounts these expenses were posted.

▶ 306) Does the corporation pay life insurance premiums (other than group-term life) for officers of the corporation? If yes, provide amounts and indicate to which accounts these expenses were posted.

▶ 307) Did the corporation purchase life insurance on any employee after Aug. 17, 2006? If yes, have employees been notified? Please provide a copy of the filed Form 8925.

▶ 308) Did the corporation pay penalties or fines? Did the corporation pay or incur any amounts to or at the direction of, a government or governmental entity in relation to the violation of any law or the investigation or inquiry by such government or entity into the potential violation of any law during the tax year? If yes, list amount(s) and indicate the reason for the penalty, fine or other expense and which accounts these expenses were posted.

▶ 309) Did the corporation pay or incur any expenses, including settlements, other payouts or attorney fees, related to a sexual abuse or sexual harassment claim if the payments are subject to a nondisclosure agreement? If yes, provide amounts and indicate to which accounts these expenses were posted.

▶ 310) Does the corporation own or lease any passenger vehicles? If yes, provide the following information for each vehicle (note that certain exceptions may apply for companies with more than five vehicles):

- |   |                          |
|---|--------------------------|
| - Vehicle description                         | - Date placed in service |
| - Total miles                                 | - Business miles         |
| - Average daily round trip commuting distance | - Commuting miles        |
| - Other personal miles                        |                          |

a. Does the corporation have evidence to support the claimed business use?

If yes, is the evidence written?

b. Were the vehicles available for personal use during off-duty hours?

c. Were the vehicles used primarily by a more than five-percent owner or related person?

d. Is another vehicle available for personal use?

e. Provide a copy of the lease for any leased vehicles. If not available, provide the following:

- |                     |                                  |
|---------------------|----------------------------------|
| - Date of lease     | - Fair market value at inception |
| - Term of the lease | - Lease payments                 |

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- ▶ 311) Regarding the corporate policy for vehicles:
    - a. Does the corporation maintain a written policy that prohibits all personal use of vehicles, including commuting, by employees?
    - b. Does the corporation maintain a written policy that prohibits personal use of vehicles, excluding commuting, by employees?
    - c. Does the corporation treat all use of vehicles by employees as personal use?
    - d. Does the corporation provide more than five vehicles to employees and retain the information received from employees concerning the use of the vehicles?
    - e. Does the corporation require or maintain copies of vehicle logs?

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▶ 312) Did the corporation provide any qualified transportation fringe benefits to employees? If yes, enter amount and indicate to which accounts these expenses were posted.

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▶ 313) Did the corporation have any meals and/or entertainment expenses? If yes, provide details by account posted, including separate information for business meals and entertainment.

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▶ 314) Did the corporation pay any social or entertainment club dues? If yes, provide details by account posted.

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▶ 315) Will all compensation-related accruals (including vacation pay) be paid within two and one-half months of year end? If no, provide details of unpaid amounts.

a) Is anyone with respect to the above question a 2% or greater shareholder of an S corporation?

b) Is anyone with respect to the above question a 2% or greater shareholder of a C corporation?

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▶ 316) Are there any unpaid expenses to shareholder(s) at year end? If yes, provide detail.

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▶ 317) Provide copies of certification for employees of target groups and associated wages paid qualifying for the work opportunity tax credit.

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▶ 318) Provide details of health insurance premiums paid for employees, including a copy of Form 1094-C, if applicable.

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▶ 319) Did the corporation provide paid medical and family leave to employees pursuant to a written policy? If yes, provide a copy of the policy and, for each applicable employee, the amount of wages paid, the employee's normal hourly wage rate and the number of hours of leave for which the employee was paid.

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▶ 320) Provide details of federal and state estimated tax payments made, including date paid and amount.

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Yes/  
Done    No    N/A

400) S corporations only

▶ 401) Have fringe benefits paid on behalf of more than two-percent shareholders (including, but not limited to medical, life insurance, disability, housing, etc.) been included in the shareholder's compensation and subjected to payroll taxes, if applicable? Indicate to which accounts these amounts have been posted. Note that these rules also apply to relatives of more than 2% shareholders.

Comments/explanations

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