



CORPORATION & S-CORPORATION TAX ORGANIZER

This organizer is designed to assist you in gathering the information necessary to prepare the current year's tax return. 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.

Before any work can begin, a signed engagement letter must be received by Silva Tax Group. If one has not been included with this organizer, please reach out to Tony Silva at tony@silva.tax to request an electronic copy of your engagement letter.

Your S-Corporation income tax returns are due on **March 15, 2020** and corporate income tax returns are due on **April 15, 2020**. In order to meet this filing deadline, your completed tax organizer needs to be received no later than **February 22, 2020**. 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 any questions regarding any items, please do not hesitate to contact **Tony Silva, JD, MBA, EA**.

Email: tony@silva.tax Phone: (619) 363-7420

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

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: _____ Date: _____



Organization Name _____

Address _____

Telephone _____ Fax _____

Contact Person _____ Contact Email _____

Corporate Website _____

Tax Period _____ Federal ID # _____ State ID # _____

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

A. General Information	Yes/ Done	No	N/A
1. If this is the first year we will prepare your tax return(s), provide the following from your files or from your prior accountant:			
a. Tax returns for the prior three years.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Depreciation schedules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. List of all investments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. All tax carryforward schedules, such as NOLs, tax credits, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Shareholder buy or sell agreement(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Copies of rulings issued by the IRS or other tax authorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Copies of corporate documents (articles of inc, bylaws, etc.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Copies of tax elections or revocations in effect.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Copy of Form 8832 and acceptance letter from IRS, if applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Permission to contact predecessor preparer. Provide contact information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

S Corporations Only:

k. Copy of filed Form 2253, & IRS S corp election acceptance letter.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. A list of all shareholders and the following information for each:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Name			
ii. Address			
iii. Tax ID #			
iv. Type of entity			
v. Number of shares or percentage of ownership			
m. Shareholder basis schedules.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



	Yes/ Done	No	N/A
n. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Has the corporation elected a fiscal year-end? If yes, provide a copy of Form 8716 and the last Form 8752 filed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
p. Does the corporation engage in more than one trade or business activity? If yes, provide details of each activity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
q. Does the corporation engage in any rental activity? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Has the corporation been notified of any changes to previous returns by a taxing authority? If yes, provide copies of all correspondence.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Provide a schedule of ownership changes during the year, including dates and number of shares or percentage of ownership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Did the corporation make payment(s) to foreign person(s) that would require it to file Form 1042 and Form 1042-S?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Have there been any changes to the shareholders' buy or sell agreement(s)? If yes, provide a copy(ies).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Has the corporation updated its minute book for the year? If yes, provide a copy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Describe the principal business activity of the corporation:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/>			
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Did the corporation engage in any new activities during the year? If yes, describe the new business on an attached sheet.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Did the corporation discontinue operations this year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Does the corporation have any of the following employee benefit plans? If yes, provide copies of the plan documents.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Qualified retirement plan(s)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. If yes, please be advised you may be required to file Form 5500.			
ii. Number of plans: _____			
iii. If contribution amounts are available, please provide.			
b. Simplified Employee Pension (SEP) or Savings Incentive Match Plan for Employees (SIMPLE)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. If yes, please be advised you may be required to file Form 5500.			
ii. If contribution amounts are available, please provide.			
c. Cafeteria Plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. If yes, please be advised you may be required to file Form 5500.			
ii. If contribution amounts are available, please provide.			



	Yes/ Done	No	N/A
d. Non-qualified deferred compensation plan(s) or agreement(s)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. If yes, indicate whether "one-time only" filing with the Department of Labor has been done?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Other benefit plans not described here: _____			
9. 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. 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:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ownership percentage: _____			
11. 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) Legal Name; (2) Address; (3) SSN/EIN/TIN; (4) Ownership percentage; and, (5) Was such owner a person other than a U.S. citizen?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Is this corporation a shareholder of any foreign corporation? If yes, identify each corporation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Is this corporation a partner in any foreign partnership? If yes, identify each partnership.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Did this corporation own a disregarded entity for tax purposes at any time during the year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. 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 bank or securities account? If aggregate value of all the accounts exceeds USD \$10,000 at any time during the year, please provide the following for each account: (1) Name and address of financial institution; (2) Account type; (3) Account number; (4) Maximum value during the year; (5) Currency and exchange rate used; (6) Held separately (S), jointly (J), or signature authority (SA); and, (7) Joint owner's name(s), address, and US taxpayer identification number (if any).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. 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 production of passive income?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



	Yes/ Done	No	N/A
a. 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 provide the following details (only include assets not previously listed on FinCEN 114 reporting): (1) Description of asset; (2) Identifying number; (3) Date asset acquired or disposed of during the year; (4) Maximum value of asset during the tax year; (5) Currency/exchange rate; (6) If asset is stock of a foreign entity, provide name, type, and mailing address; and, (7) If asset if not a stock of a foreign entity, provide name of issuer, type, and mailing address.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Was the corporation the grantor or transferor to a foreign trust during the year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. During the taxable year, did the corporation pay dividends? If yes, attach a schedule reflecting date declared, date paid, amount, and form of payment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Did one foreign entity, 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:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Percentage owned: _____ Owner's country: _____			
21. Provide copies of all federal and state payroll tax reports, including W-2/W-3, 940, and 941.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. Did the corporation make any payments that would require it to file Form 1099? If yes, did the corporation file all Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Provide copies of Forms 1099/1096, 5500, 1042, 5471, 5472, 8865, 8858, 8886, and FBAR (FinCEN Report 114) filed by the corporation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Provide copies of Forms 1099, 1099B, 5471, 5472, 8865, 8858, 8886, and Schedules K-1 and W-8 BENs received by the corporation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Provide a schedule of interest and dividend income not included on Forms 1099.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Did the corporation engage in either a purchase or sale transaction involving cryptocurrency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Did the corporation refinance or restructure any outstanding debt this year? If yes, provide documentation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. Does the corporation do business in more than one state? If yes, list the states:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Provide copies of supporting schedules reflecting inventory, real and personal property, rents, payroll, and sales by state.			



	Yes/ Done	No	N/A
30. Can the IRS or other tax authorities discuss questions about this return with the preparer?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. Does the corporation file use tax returns in any states?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. Does the corporation have any unpaid use tax as of this time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. Do you want Silva Tax Group to handle the distribution of the partner Schedule K-1s (additional fees apply)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. Do you want to receive an electronic copy of the return? Additional fees apply if mailed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. If required, do you agree to have your return filed electronically?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36. Did the corporation change any accounting methods during the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Has Form 3115 been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Income			
1. Did the corporation own securities that became worthless or have loans that became uncollectible during the year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the corporation acquire, sell, or dispose of any assets used in its business? If yes, provide a schedule of the following: (1) Description of asset sold; (2) Date sold or purchased; (3) Selling expenses; (4) Sales price or purchase price; (5) Original cost or basis; and, (6) Depreciation claimed in prior years.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. 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 the year contract balance. Provide an amortization schedule, if available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Did the corporation engage in any bartering activity during the year? If yes, provide a schedule of all such activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Did the corporation receive any contribution in aid 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Did the corporation have any foreign sales? If yes, provide the amount of sales by country.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. Deductions and Credits			
1. Provide the following information for all corporate officers and directors: (a) Legal Name; (b) Title; (c) Social Security Number; (d) % of Time Devoted to Business; (e) % of Common Stock Owned; (f) % of Preferred Stock Owned; and, (g) Compensation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



	Yes/ Done	No	N/A
2. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Did the corporation make political contributions during this tax year? If yes, enter amount and indicate to which accounts these expenses were posted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. 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 paid.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Did the corporation pay any 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 were posted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. 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): (1) Vehicle description; (2) Date placed in service; (3) Total miles; (4) Business miles; (5) Average daily round trip commuting distance; (6) Commuting miles; (7) Other personal miles.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Does the corporation have evidence to support the claimed business use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Were the vehicles available for personal use during off-duty hours?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Were the vehicles used primarily by a more than five-percent owner or related person?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



	Yes/ Done	No	N/A
d. Is another vehicle available for personal use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Provide a copy of the lease for any leased vehicles. If not available, provide the following: (1) Date of lease; (2) Fair market value at inception; (3) Term of the lease; and, (4) Lease payments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Does the corporation maintain a written policy that prohibits personal use of vehicles, excluding commuting, by employees?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Does the corporation treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Does the corporation provide more than five vehicles to employees and retain the information received from employees concerning the use of the vehicles?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Does the corporation require or maintain copies of vehicle logs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Did the corporation provide any qualified transportation fringe benefits to employees? If yes, enter amount and indicate to which accounts these expenses were posted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Did the corporation pay any social or entertainment club dues? If yes, provide details by account posted.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. 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 accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
a. Is anyone with respect to the above question a 2% or greater shareholder of an S corporation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Is anyone with respect to the above question a 2% or greater shareholder of a C corporation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Are there any unpaid expenses to shareholder(s) at year end? If yes, provide detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Provide copies of certification for employees of target groups and associated wages paid qualifying for the work opportunity tax credit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Provide details of health insurance premiums paid for employees, including a copy of Form 1094-C, if applicable.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. Did the corporation provide paid medical or 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.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. Provide details of federal and state estimated tax payments made, including date paid and amount.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**S Corporations Only**

Yes/ Done	No	N/A
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1. Have fringe benefits paid on behalf of more than 2% 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 the more than 2% shareholders.

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