S Corporation Tax Organizer

(See next page for Organizer)

S Corporation Tax Organizer

Use a separate organizer for each S corporation

S Corporation General Information

Legal name of S corporation	EIN
S corporation address *(check if new address)*	
S Corporation Representative	Title
	Email / Phone
Yes No Did the corporation have a change of business name during the year?	
Principal business activity	Date business started
Principal product or service	Date business closed
Yes No Was the primary purpose of the S corporation's activity to realize a profit?	
Yes No Has the business reported any losses in prior years? If yes, provide details.	
Accounting method: ☐ Cash ☐ Accrual ☐ Other *(specify)*	
Yes No Does the corporation file under a calendar year? *(If no, what is the fiscal year?)*	

S Corporation Specific Questions

Yes No	Did the corporation hold an annual meeting with shareholders with a record of minutes maintained?
Yes No	Was the corporation a C corporation before it elected to be an S corporation?
Yes No	Is any shareholder in the corporation a disregarded entity, partnership, trust, S corporation, or estate?
Yes No	Did the corporation own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation?
Yes No	Did the corporation own directly an interest of 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?
Yes No	Did the corporation have any outstanding shares of restricted stock at the end of the tax year?
Yes No	Did the corporation have any outstanding stock options, warrants, or similar instruments at the end of the tax year?
Yes No	Did the corporation have any non-shareholder debt that was cancelled, forgiven, or had terms modified to reduce amount of principal?
Yes No	Was the corporation's S election terminated or revoked during the year?
Yes No	At any time during the year did the corporation have an interest in, or signature authority over, a financial account in a foreign country?
Yes No	Was there a distribution of property or a transfer (by sale or death) of a shareholder interest during the tax year?
Yes No	Did the corporation pay $600 or more of nonemployee compensation to any individual? If yes, include a copy of Form 1099-NEC for each.
Yes No	Did the corporation have a Paycheck Protection Program (PPP) loan that was forgiven in 2025?
Yes No	At any time during this tax year, did the corporation (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?

Principal Shareholders Ownership Information

Name/Title	*Tax ID number (SSN or EIN)*	*Address*	*Ownership percentage*	*Shareholder stock basis*	*U.S. citizen?*
			0.00%	$	
			0.00%	$	
			0.00%	$	

How many shareholders were there on the last day of the year?

Shareholders – *Provide the following information for any shareholder who was an officer or 2% or more owner of the corporation during the year*

Shareholder/Officer name	*Wages paid*	*Health insurance premiums paid*	*Capital contributions from shareholder*	*Distributions to shareholder*	*Shareholder loans to corporation*	*Loans repaid by corporation to shareholder*

All Clients – *Additional information and documents required*

- Provide the business income/financial statements for the year (per books), balance sheet, depreciation schedule per books, and cash reconciliation of all business bank accounts with ending cash balances.
- If the S corporation has employees or paid independent contractors, provide a copy of all Forms W-2, W-3, 940, 941, 1096, 1099-NEC, 1099-MISC, any state tax filing reports, and any other forms issued to workers.
- If any shareholders live in a different state or outside the United States, provide details. The corporation may be subject to withholding requirements.

New Clients – *Additional information and documents required*

Date incorporated

State of incorporation | Corporation state domicile

Date of S corporation election

- Provide a copy of the Articles of Incorporation, bylaws, and any corporate resolutions.
- Provide a copy of the depreciation schedules for book, tax, and AMT.
- Provide copies of returns for the last two years, including state returns.
- Enclose a copy of IRS Form 2553, *Election by a Small Business Corporation*, and IRS acceptance.

S Corporation Balance Sheet

Corporation assets at year end		*Corporation debts and equity at year end*	
Bank account end of year balance	$	Accounts payable at year end	$
Accounts receivable at end of year	$	Payables less than one year	$
Inventories	$	Payables more than one year	$
Loans to shareholders	$	Mortgages, notes payable	$
Mortgages and loans held by corporation	$	Loans from shareholders	$
Stocks, bonds, and securities	$	Capital stock *(common)*	$
Other current assets *(include list)*	$	Retained earnings	$

S Corporation Income *(include all Forms 1099-K received)*

Gross receipts or sales	$	Dividend income *(include all Forms 1099-DIV)*	$
Returns and allowances	$ ( )	Capital gain/loss *(include all Forms 1099-B)*	$
Interest income *(include all Forms 1099-INT)*	$	Other income/loss *(include a statement)*	$

S Corporation Cost of Goods Sold *(for manufacturers, wholesalers, and businesses that make, buy, or sell goods)*

Inventory at beginning of the year	$	Materials and supplies	$
Purchases	$	Inventory at the end of the year	$
Cost of labor	$		

S Corporation Expenses

Advertising	$	Meals – business	$
Annual corporation fees	$	Office supplies	$
Bad debts	$	Organization costs	$
Bank charges	$	Pension and profit sharing plans – employee	$
Business licenses	$	Pension and profit sharing plans – shareholder	$
Cleaning/janitorial	$	Professional education and training	$
Commissions and fees	$	Rent or lease – car, machinery, equipment	$
Compensation of officers	$	Rent or lease – other business property	$
Contract labor *(include Forms 1099-NEC)*	$	Rent paid	$
Employee benefit programs	$	Repairs and maintenance	$
Entertainment (not deductible)	$	Salaries and wages *(include Forms W-2)*	$
Health care plans – employee	$	Taxes – payroll	$
Health care plans – shareholder	$	Taxes – property	$
Insurance *(other than health insurance)*	$	Taxes – sales	$
Interest – business credit cards	$	Telephone	$
Interest – business loans/credit lines	$	Utilities	$
Interest – mortgage	$	Other expense	$
Internet service	$	Other expense	$
Legal and professional services	$	Other expense	$

Car Expenses *(use a separate form for each vehicle)*

Make/Model			Date car placed in service	
Yes No	Car available for personal use during off-duty hours?			
Yes No	Do you (or your spouse) have any other cars for personal use?		Did you trade in your car this year? Yes No	
Yes No	Do you have evidence?		Cost of trade-in	Trade-in value
Yes No	Is your evidence written?		$	$

Mileage		*Actual Expenses*	
Beginning of year odometer		Gas/oil	$
End of year odometer		Insurance	$
Business mileage		Parking fees/tolls	$
Commuting mileage		Registration/fees	$
Other mileage		Repairs	$

Generally, you can use either the standard mileage rate or actual expenses to calculate the deductible costs of operating your car for business purposes. However, to use the standard mileage rate, it must be used in the first year the car is available for business. In later years, you can then choose between either the standard mileage rate method or actual expenses.

Equipment Purchases – *Enter the following information for depreciable assets purchased that have a useful life greater than one year*

Asset	*Date purchased*	*Cost*	*Date placed in service*	*New or used?*
		$		
		$		
		$		
		$		

Equipment Sold or Disposed of During Year

Asset	*Date out of service*	*Date sold*	*Selling price/FMV*	*Trade-in?*
			$	
			$	
			$	
			$	

S Corporation Business Credits ***(if you answered Yes for any of the questions below, please provide a statement with details)***

Yes	No	Did the corporation pay expenses to make it accessible by individuals with disabilities?	
Yes	No	Did the corporation pay any FICA taxes on employee wages for tips above minimum wage?	
Yes	No	Did the corporation own any residential rental buildings providing qualified low-income housing?	
Yes	No	Did the corporation incur any research and experimental expenditures after 2021?	
Yes	No	Did the corporation have employer pension plan start-up costs?	Total number of employees
Yes	No	Did the corporation pay health insurance premiums for employees?	Total number of employees
Yes	No	Did the corporation purchase and place in service any electric vehicles or energy efficient commercial building property?	

State Estimated or Pass-Through Entity (PTE) Tax Payments — Tax Year 2025

State	*Amount*	*Date Paid*	*State*	*Amount*	*Date Paid*
	$			$	
	$			$	
	$			$	
	$			$	

Tax Return Preparation

We will prepare the corporation's tax return based on information provided. In the event the return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of the corporation's return do not include auditing, review, or any other verification or assurance.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If additional information is received after we begin working on the return, you will contact us immediately to ensure the completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review documentation.
- You must be able to provide written records of all items included on the return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before the tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer may be required for preparation of returns.
- Keep a copy of the tax return and any related tax documents. You may be assessed a fee if you request a duplicate copy in the future.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities.

Taxpayer	*Title*	*Date*

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your express written permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.