



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.

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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, balance sheet and profit and loss statement by activity. Provide electronically in Microsoft Excel, if possible.

If you use QuickBooks or a similar accounting program, please provide a backup or accountant's copy of your file. If you need help providing a copy, contact our office. If the file is password protected, contact us for a secure method to communicate the password to us.

In addition, provide the below information.

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<b>100) General information</b>	Yes/ Done	No/ N/A
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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  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Depreciation schedules   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. List of all investments  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. All tax carryforward schedules, such as net operating losses, tax credits, charitable contributions, etc.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Shareholder buy or sell agreements   | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Copies of rulings issued by the IRS or other tax authorities   | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Copies of corporate documents, such as articles of incorporation and bylaws  | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Copies of any tax elections or revocations in effect   | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Copy of Form 8832 and acceptance letter from the IRS if an entity classification election has been made  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Permission to contact the predecessor preparer for this tax return<br>If permission is granted, please provide the predecessor's contact information. | <input type="checkbox"/> | <input type="checkbox"/> |

S corporations only

11. Copy of the S election filed with the IRS (Form 2553) and the S election acceptance letter from the IRS
12. A list of all shareholders and the following information:
- a) Name
  - b) Address
  - c) Tax identification number
  - d) Type of entity
  - e) Number of shares or percentage of ownership
  - f) Did the shareholder participate more than 500 hours?
13. Do all outstanding shares have identical rights to distribution and liquidation proceeds?
14. Shareholder basis schedules
15. 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.
16. Has the corporation elected a fiscal year-end? If yes, provide a copy of Form 8716, *Election to Have a Tax Year Other Than a Required Tax Year*, Form 8752, *Required Payment or Refund Under Section 7519*, and the last Form 8752 filed.
17. Does the corporation engage in more than one trade or business activity, such as an additional service or 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 an annual withholding tax return (Forms 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:

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

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

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

Yes/  
Done      No/  
N/A

▶ 108) Does the corporation have any employee benefit plans? If yes, provide copies of the plan documents and any contribution amounts, if available. Also, be advised you may be required to file an annual report (Form 5500).

▶ 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?

**S corporations only**

▶ 110) Have fringe benefits paid on behalf of more-than-two-percent shareholders (including, but not limited to, medical, life insurance, disability and housing) 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-two-percent shareholders.

▶ 111) 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.    
Ownership percentage: \_\_\_\_\_

▶ 112) Did the S corporation pay any elective passthrough entity tax in any state during the year?

▶ 113) 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?

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

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

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

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

Yes/ No/  
Done N/A

- ▶ 118) 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 and you are engaging us to complete your Report of Foreign Bank and Financial Accounts (FBAR) on FinCEN Form 114, 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.

Yes/  
Done    No/  
N/A

▶ 119) 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 (dividends, interest, etc.)?

  

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

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

  

▶ 121) 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).

  

▶ 122) 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 \_\_\_\_\_

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

  

▶ 124) Did the corporation make any payments that would require it to file a Form 1099?

  

If yes, did the corporation file all Forms 1099?

  

Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600. There are other situations for which Form 1099 will be required.

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

  

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

  

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

	Yes/ Done	No/ N/A
▶ 128) Did the corporation receive or sell, exchange, gift or otherwise dispose of a digital asset or a financial interest in a digital asset? If yes, provide details. A digital asset is any virtual currency of value that functions as a medium of exchange, a unit of account and/or a store of value. Cryptocurrency, such as Bitcoin, is an example of a digital asset.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 129) 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"/>
▶ 130) Did the corporation refinance or restructure any outstanding debt this year? If yes, provide documentation.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 131) Did the corporation receive Paycheck Protection Program (PPP) funds related to the COVID-19 pandemic? If yes, provide details of the amount of funds received if the forgiveness has not been captured on a prior year tax return.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 132) Does the corporation do business in more than one state? If yes, list the states. _____  1. Provide copies of supporting schedules reflecting inventory, real and personal property, rents, payroll and sales by state.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 133) Can the IRS or other tax authorities discuss questions about this return with the preparer?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 134) Does the corporation file use tax returns in any states?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 135) Does the corporation have any unpaid use tax?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 136) Did the corporation receive any cash payments (excluding checks) of more than \$10,000 in the current year in one transaction or two or more related transactions? If yes, was Form 8300, <i>Report of Cash Payments over \$10,000 Received in Trade or Business</i> , filed?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 137) Is this a final return?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 138) Has the corporation evaluated any changes in any accounting methods during the year?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 139) Did the corporation defer the deposit and payment of its share of Social Security tax for any quarter in 2020 (per the CARES Act)? If so, provide copies of the payroll tax returns and information on the payment of the deferred taxes (due 50% in 2021 and 50% in 2022).	<input type="checkbox"/>	<input type="checkbox"/>
▶ 140) Does the corporation have a capitalization policy in place? What is the dollar threshold?  1. Does the corporation want to apply the de minimis capitalization safe-harbor threshold of \$2,500 for certain taxpayers as noted in IRS Notice 2015-82?	<input type="checkbox"/>	<input type="checkbox"/>

Yes/  
Done      No/  
N/A

**200) Income**

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

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- ▶ 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 acquired/sold      - Original cost or basis
  - Selling expenses      - Depreciation claimed in prior years
  - For purchased property, whether acquired from a related person/entity
  - Details on whether the property was contributed by a shareholder

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- ▶ 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.

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- ▶ 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.

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

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- ▶ 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.

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- ▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 304) Is there a written acknowledgment for any charitable contribution made of \$250 or more? Note that receipts or bank records must be provided as documentation for all cash contributions.	<input type="checkbox"/>	<input type="checkbox"/>
1. Did the corporation make any non-cash contributions, such as inventory or property? If yes, provide details by account posted. Provide an appraisal and donee confirmation if over \$5,000.	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the corporation make any contributions during the tax year to college institutions for the right to purchase tickets or seats at athletic events? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
3. Did the corporation make political contributions during this tax year? If yes, provide details by account posted.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 307) Did the corporation purchase life insurance on any employee after Aug. 17, 2006, in which the corporation is the beneficiary? If yes, have employees been notified? Provide a copy of the report of employer-owned life insurance contracts (Form 8925).	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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? (Note: This question is being asked due to a new provision enacted that prohibits a deduction for these types of payments.) If yes, provide amounts and indicate to which accounts these expenses were posted.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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):	<input type="checkbox"/>	<input type="checkbox"/>
– Vehicle description		– Date placed in service
– Total miles		– Business miles
– Average daily round trip commuting distance		– Commuting miles
– Other personal miles		
1. Does the corporation have evidence to support the claimed business use?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
2. Were the vehicles available for personal use during off-duty hours?	<input type="checkbox"/>	<input type="checkbox"/>
3. Were the vehicles used primarily by a more-than-five-percent owner or related person?	<input type="checkbox"/>	<input type="checkbox"/>

	Yes/ Done	No/ N/A
4. Is another vehicle available for personal use?	<input type="checkbox"/>	<input type="checkbox"/>
5. Provide a copy of the lease for any leased vehicles. If not available, provide the following:	<input type="checkbox"/>	<input type="checkbox"/>
– Date of lease		
– Term of the lease		
– Fair market value at inception		
– Lease payments		
<hr style="border-top: 1px dashed black;"/>		
▶ 311) Regarding the corporate policy for vehicles:		
1. Does the corporation maintain a written policy that prohibits all personal use of vehicles, including commuting, by employees?	<input type="checkbox"/>	<input type="checkbox"/>
2. Does the corporation maintain a written policy that prohibits personal use of vehicles, excluding commuting, by employees?	<input type="checkbox"/>	<input type="checkbox"/>
3. Does the corporation treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
4. 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"/>
5. Does the corporation require or maintain copies of vehicle logs?	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 313) Did the corporation have any meals and/or entertainment expenses? If yes, provide details by account, including separate information for business meals and entertainment. Note that meals provided by a restaurant are 100% deductible and that activities considered to be entertainment are not deductible.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 314) Did the corporation pay any social or entertainment club dues? If yes, provide details by account posted.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 315) Will all compensation-related accruals (including vacation pay) be paid within 2½ months of year end? If no, provide details of unpaid amounts.	<input type="checkbox"/>	<input type="checkbox"/>
1. Is anyone with respect to the above question a 2% or greater shareholder of an S corporation?	<input type="checkbox"/>	<input type="checkbox"/>
2. Is anyone with respect to the above question a 2% or greater shareholder of a C corporation?	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 316) Are there any unpaid expenses to shareholder(s) at year end? If yes, provide detail.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 317) 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"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 318) Provide details of health insurance premiums paid for employees, including a copy of Form 1094-C, if applicable.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		

	Yes/ Done	No/ N/A
▶ 320) Did the corporation participate in any research and development (R&D) activities or perform an R&D tax credit study? If so, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 321) Did the corporation participate in a cost segregation study this year? If so, provide the report.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 322) Did the corporation have any property, operations or books and records in a non-COVID-related presidentially declared disaster area during the year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 323) Provide details of any federal and state estimated tax payments made, including the date paid and the amount.	<input type="checkbox"/>	<input type="checkbox"/>

Comments/explanations

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