

C-Corporation Organizer

S-Corporation: _____

	EIN	Name		Date Incorporated	Date of S-Election
--	-----	------	--	-------------------	--------------------

Address: _____

	Mailing Address	Suite #	City	State	Zip Code
--	-----------------	---------	------	-------	----------

Contact Name: _____ Email: _____

Contact Phones: _____

(Office)	(Home)	(Mobile)
----------	--------	----------

	Contact Mailing Address	Suite #	City	State	Zip Code
--	-------------------------	---------	------	-------	----------

This Organizer is provided to help you gather and organize information relating to preparation of your corporate income tax returns. Where indicated, we have provided additional worksheets and other specialized organizers where you can provide additional important information. Please provide us with a copy of the corporation's tax returns for the past 3 years if you are a first-time client of Pacific Northwest Tax Service.

- If you use **QuickBooks, Quicken or Excel**, you can provide us with a backup file of your records rather than completing the income, expense, and balance sheet sections of this organizer.
- **If you have employees**, please bring copies of the following documents:
 - [Form W-3](#) (This form is filed with W-2s to report total annual payroll)
 - Federal Form [940](#) (FUTA) – Calendar year 2016
 - Federal Form [941](#) (FICA) quarterly reports for periods ending 3/31, 6/30, 9/30 and 12/31 of 2016
 - Oregon Combined Quarterly Reports (*other states if applicable*) for periods ending 3/31, 6/30, 9/30 and 12/31 of 2016
- **If you would like our accounting staff to prepare a business profit and loss for you**, we will need you to provide us with the following documents:
 - Business bank statements for all months of the year
 - Credit card statements (for business-use credit cards)
 - Receipts for cash purchases not shown on bank or credit card statements
 - Checkbook register (*Identify all checks by entering an expense category in the memo section*)
- **To minimize accounting and bookkeeping errors and costs, we strongly recommend** you do not mix personal and business expenses. You may transfer funds to and from your corporate and personal accounts.
 - Identify a personal withdrawal of funds from your business account as "Shareholder Distribution"
 - Identify a deposit of personal funds to your business account as "Shareholder Contribution"
 - If contributions and distributions were made for more than one shareholder during the year, provide separate information for each shareholder.
- **If you made payments of \$600 or more during the year** to an attorney or an unincorporated business such as an LLC, a sole-proprietor or landlord, you must issue Forms 1099-MISC to these businesses or individuals.
[Did you issue Forms 1099-MISC where so required?](#) Yes No
 If not, do you want us to prepare Forms [1099-MISC](#) for you? Yes No

Filing Information. Please answer "Yes" or "No" to ALL of the following questions.	Yes	No
Is this the Corporation's first year as an s corporation?	<input type="checkbox"/>	<input type="checkbox"/>
What is the state of incorporation? _____ What is the Corporation's state of residence? _____		
What date was the Corporation first authorized to do business in the resident state?		
Did the Corporation have a change of business name during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Was the Corporation's s-election terminated or revoked during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Is there a change of address for the year?	<input type="checkbox"/>	<input type="checkbox"/>
What is the principal business activity of the Corporation?		
What accounting method does the Corporation use? Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (describe)		
Does the Corporation file under a calendar year? (<i>If not, what is the fiscal year?</i>)	<input type="checkbox"/>	<input type="checkbox"/>

First Name–Last Name <i>(Enter information for <u>all</u> shareholders who owned shares <u>at any time</u> during the year)</i>	Social Security Number	Shareholder Mailing Address Street Address City, State, Zip	Wages paid to the shareholder or officer	# of shares owned at start of year	# of shares owned at end of year

Corporation Balance Sheet

If the Corporation gross receipts and/or assets at the end of the year were greater than \$250,000 the following information must be provided to the IRS. Even if the Corporation is not required to provide this information, we request you provide it if possible.

Assets at year end		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 1 year	\$
Loans to Shareholders	\$	Payables more than 1 year	\$
Mortgages and loans held by Corp.	\$	Capital Stock	\$
Stocks, bonds and securities	\$	Loans from shareholders	\$
Other current assets (describe)	\$	Retained Earnings	\$

Additional Information for OREGON State and County/City Returns

- If the Corporation did business inside the City of Portland and/or Multnomah County, or did business in other cities or states, it may be necessary to file additional tax returns for the applicable cities and states.
- In situations where the Corporation operated a business location or had employees both inside and outside Oregon, it is necessary to apportion income between Oregon and the other states.

Did the Corporation conduct business inside the City of Portland? Yes No If yes, what portion of the gross receipts of the Corporation were from activities inside the City? \$ _____

Did the Corporation conduct business inside Multnomah County? Yes No If yes, what portion of the gross receipts of the corporation were from activities inside Multnomah County? \$ _____

Did the Corporation conduct business in any cities other than Portland? Yes No If yes, provide the names and income earned in these cities.

City name _____ Income apportionment \$ _____

City name _____ Income apportionment \$ _____

City name _____ Income apportionment \$ _____

City name _____ Income apportionment \$ _____

Business income from OTHER States

Did the Corporation conduct business in more than one state? Yes No

If yes, please apportion income and payroll by state.

State name _____ Income apportionment \$ _____ Payroll apportionment \$ _____

State name _____ Income apportionment \$ _____ Payroll apportionment \$ _____

State name _____ Income apportionment \$ _____ Payroll apportionment \$ _____

State name _____ Income apportionment \$ _____ Payroll apportionment \$ _____

Income

What were the business gross receipts or sales for the year? \$ _____

What portion of receipts were reported on Form 1099-K? \$ _____

What portion of gross sales listed above was refunded or returned? \$ _____

What were the gross receipts from rental property owned by the Corporation
(Do not include rental income in gross receipts for the business activity) \$ _____

Did the Corporation have any other income from this business activity not included in gross receipts above?
(If the Corporation had investment or capital gain income for the year, complete the Interest/Dividend and/or Capital Gains Worksheets on Page 7 of this Organizer) Yes No

Describe any other income of the Corporation not included elsewhere in this Organizer.

Cost of Goods Sold (COGS)

Businesses such as restaurants, retail sellers and manufacturers generally must account for COGS. COGS includes all costs associated with manufacturing a product or purchasing a product for resale.

Do you manufacture or produce a product for sale to customers? Yes No

Do you operate a wholesale or retail business where you maintain an inventory of goods?
Yes No

What was the opening cost of inventory on the first day of the year? \$ _____

What was the cost of purchases of product (less cost of items withdrawn for personal use)? \$ _____

Cost of labor related to sale or production of goods held for sale \$ _____

Materials and supplies used in manufacture or sales production \$ _____

Other costs of goods not listed above (list these on separate detail worksheet) \$ _____

Closing inventory at end of year \$ _____

Business Expenses		Business Expenses	
Advertising	\$	Professional education & training	\$
Auto (Complete auto worksheet, page 6)		Rent (office, leasehold, storage) <i>(1099-MISC to unincorporated payees required)</i>	\$
Bank fees and charges	\$	Rent or lease <i>(vehicles, machinery, and equipment)</i>	\$
Cell phone (100% of cost) \$ _____ (x Business use _____%) =	\$	Repairs and maintenance	\$
Commissions and fees	\$	Software (Enter on depreciation worksheet)	
Computers, equipment, furniture <i>(Complete the Asset Depreciation Worksheet shown at bottom of this page)</i>		Supplies and small tools <i>(Do not include equipment purchases – use Asset Depreciation Worksheet below)</i>	\$
Contract labor <i>(You must issue a 1099 Misc to any unincorporated entity to whom you paid \$600 or more for the year)</i>	\$	Taxes - Local & business licenses	\$
Dues and Subscriptions	\$	Taxes - Payroll (941, 940 & OR)	\$
Employee benefit programs	\$	Taxes - State	\$
Health Insurance (employee)	\$	Annual corporation fees	\$
Health Insurance (shareholder)	\$	Telephone expense <i>(Do not include cost of main home phone line)</i>	\$
Insurance (other than health)	\$	Travel <i>(lodging, transportation, airfare. Do not include the cost of meals)</i>	
Internet service	\$	Utilities (Do not include home office)	\$
Interest – Mortgage (business)	\$	Wages <i>(W-2s issued to employees) Provide copies of W-3, Annual 940 & Quarterly 941 reports filed.)</i>	\$
Interest – Business credit cards	\$	Other Expenses	
Interest – Business loans/credit line	\$		\$
Laundry/cleaning/janitorial	\$		\$
Legal and professional services	\$		\$
Local (in-town) meals <i>(Enter travel meal expense on Page 5)</i>	\$		\$
Entertainment	\$		\$
Merchant credit card fees	\$		\$
Office expense <i>(Do not include equipment purchases – use Asset Depreciation Worksheet below)</i>	\$		\$
Parking & tolls	\$		\$
Postage & shipping	\$		\$

Asset Depreciation Worksheet

- You must report the purchase and disposition of all assets you used in your business.
- For each asset bought or sold, provide the following information:

Assets PURCHASED during the year			Assets SOLD or disposed of during the year		
Description	Date Bought	Cost	Description	Disposition date	Sales price

**Information relating to deductions and credits the Corporation may qualify for.
Answer "Yes" or "No" and provide information as applicable.**

	Yes	No	Details
Did the Corporation purchase a plug-in electric vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation pay wages to any employees who were members of a targeted group?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation initiate a new 401K plan during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation pay for disabled access equipment or improvements during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation provide for or reimburse employees for childcare expenses during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation make energy-efficiency improvements?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation manufacture or build a product inside the United States? If so, the following additional information will be needed to complete the Corporation's return: <ul style="list-style-type: none"> • Gross receipts from sales of domestically produced product • Cost of domestically produced goods • Expenses, deductions or losses directly allocable to the domestic product • Expenses, deductions or losses indirectly allocable to the domestic product. • Wages paid for the year. 	<input type="checkbox"/>	<input type="checkbox"/>	

Interest and Dividend Income Worksheet

- Please attach copies of all interest and dividend statements the Corporation received for the year.
- If the Corporation received interest payments under a seller financed mortgage, we will need the name, address and SSN or EIN of the party making payments.
- For each payer of interest or dividends, enter the total interest or dividend amount received.

Do you have money in or ownership over a bank account in a foreign country? Yes No

Name of bank or other payer	Interest Received	Name of corporation or other payer	Dividends Received
-----------------------------	-------------------	------------------------------------	--------------------

Business Use of Automobile

Documentation must be kept to prove business use of Corporation-owned or shareholder-owned vehicles.

- If a shareholder or an employee used his or her automobile for active conduct of Corporation business:
 - The Corporation can provide reimbursement for actual operational expenses of the vehicle or it can reimburse using an allowable standard mileage rate.
 - A written log or other record must be maintained and submitted to the Corporation.
 - For each shareholder or employee for whom the Corporation paid auto-expense reimbursements during the year, the Corporation should maintain a written record of the expenses incurred and the reimbursements paid.
- The Corporation may claim actual operational expenses incurred for vehicles that are owned by the Corporation.
 - Proof of business use in the form of a mileage log or a written calendar must be maintained unless it can be shown the vehicle was 100% business use.
 - If the business provided a vehicle for employee use, complete Section B below.

For any vehicle that was used by a 5% or more owner of the business, additional information must be reported to IRS. **Complete Section A** shown below.

Section A

Provide the following information for each vehicle used by a 5% or more owner of the business

Purchase price of vehicle	\$
Description (<i>Model and year of vehicle</i>)	
Date vehicle was first used in your business	
For this tax year only, enter the number of miles your vehicle was used for:	
Business miles (<i>not including commute miles</i>)	
Commuting miles	
All other personal-use miles	
Interest paid on auto loan used to purchase this vehicle	\$
Was the vehicle available for personal use? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Was the vehicle used primarily by a 5% or more owner of the Corporation? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Is another personal-use auto available? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Was the standard mileage rate used last year? Yes <input type="checkbox"/> No <input type="checkbox"/>	

Section B

Additional Questions for Corporations Providing Vehicles for Use by Employees

Does the Corporation maintain a written policy prohibiting all personal use of company vehicles?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the Corporation maintain a written policy prohibiting all use except commuting?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the Corporation treat all use of vehicles by employee as personal use?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the Corporation provide more than five vehicles to employees and keep records?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Automobile Expenses

Mileage reimbursement amount paid to shareholders and employees for the year \$ _____

(Provide these expenses if the corporation is NOT claiming the standard mileage rate)

Garage rent	\$	Repairs	\$
Gas	\$	Tires	\$
Insurance	\$	Tolls	\$
Licenses	\$	Registration fees	\$
Oil	\$	Other expenses (list):	\$
Parking fees	\$		\$
Lease payments	\$		\$

Interest and Dividend Income Worksheet

- Please attach copies of all interest and dividend statements the Corporation received for the year.
- If the Corporation received interest payments under a seller financed mortgage, we will need the name, address and SSN or EIN of the party making payments.
- For each payer of interest or dividends, enter the total interest or dividend amount received.

Do you have money in or ownership over a bank account in a foreign country? Yes No

Name of bank or other payer	Interest Received	Name of corporation or other payer	Dividends Received
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Does the Corporation have ownership or control over a foreign financial account or trust? Yes No
If yes, provide the name(s) of the foreign country and maximum account values for the year \$ _____

Sale of stock, real estate or other property

- Please attach copies of year-end brokerage statements relating to stock sales
- If real estate was sold during the year, provide copies of closing papers

Description of property sold	Date purchased	Purchase Price	Date Sold	Sales Price

Preparer Notes

TERMS OF ENGAGEMENT

Thank you for choosing Pacific Northwest Tax Service to assist with tax year _____ returns for _____, hereinafter referred to as the Corporation. This letter confirms the terms of our engagement and outlines the nature and extent of the services we will provide.

We will prepare federal and state income tax returns for the Corporation. We will depend on the Management of the Corporation to provide the information we need to prepare complete and accurate returns. We may ask Management to clarify some items but will not audit or otherwise verify the data submitted.

Tax organizers are available on our website at www.pnwtax.com. We encourage Management to use these organizers to help collect the data required for preparation of the Corporation returns. Our staff can also provide Management with a paper copy of the organizer upon request. If Management is using QuickBooks or Excel to track income and expenses, please provide us with a backup copy of these records. If Management is using another accounting program, please provide us with copies of company financials including P&L, and balance sheets for 2016 and 2016 tax years.

Tax Return Preparation Procedures

To help ensure we deliver the best possible service, it is important that Management understand the procedures involved in the preparation of business return which are as follows:

- Step 1. Information collection:** We will collect required information via in-person or telephone interview, and via email correspondence. Management may hand-deliver documents to us at the time of the interview or through the use of our SecureFilePro portal system.
- Step 2. Analysis and preparation:** We will analyze tax documents and prepare tax returns based upon the information Management provides to us.
- Step 3. Draft return review:** We will present Management with a draft copy of returns we prepare for review. Management should review the return and notify your preparer of any required changes Management believes should be made. It is especially important to advise your preparer of incorrect names, addresses, and tax identification numbers.
- Step 4. Signatures and payment of bill.** Your preparer will provide Form 8879S (*E-File Authorization Form*) for Management's signature. **IMPORTANT: Management must sign Form 8879S and return the form to us before we will file the Corporation return(s).** Your tax preparation bill will be provided at this time and must be paid before we can electronically file the Corporation returns.
- Step 5. Tax Consultant review and electronic Filing:** After the signed Form 8879S is returned to us and our tax preparation fees have been paid, the tax return(s) will be routed to our processing department where they will be error-checked. If significant errors are discovered, your preparer will contact Management to notify of the errors. Management will be provided with a corrected copy of the Corporation return and will be asked to sign a new Form 8879S and return it to us before we will file the return(s).

Step 6. Pick up of paperwork: When review of the Corporation returns is completed by our Designated Consultant, they will be electronically filed with the IRS and applicable state(s). Assuming the return(s) are accepted by the IRS and applicable state(s), Processing will print and assemble a final paper copy of the return(s). Management will then be notified by phone or email that paperwork is ready for pickup. Management can stop by our office during normal business hours to pickup original documents and printed copies of the return(s). Any documents not picked up within 4 years will be destroyed.

Accounting services

Pacific Northwest Tax Service offers bookkeeping, accounting and payroll services for small business. These services are offered separately from our tax preparation services and are not included in the tax return preparation price. The hourly rate for bookkeeping and payroll is \$80/hour outside of tax season and \$150/hour during the tax season. Complex accounting services performed by our CPA, Leonard Mitchell, are billed at a rate of \$300/hour. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for Management to clarify some of the information submitted. We will, of course, inform Management of any material errors, fraud, or other illegal acts we discover.

Unclear law

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt the reasonable alternative that Management selects.

Filing deadline and extensions

The filing deadline for the 2016 S corporation return(s) is March 15, 2017. Management may apply for an extension of time to file by filing Form 7004 on or before March 15, 2017.

IMPORTANT: An extension of time to file does not allow more time to pay tax. Management is solely responsible for paying the Corporation tax on time. Management should remit any amount owed by March 15, 2017.

Price Schedule

We generally charge a flat fee for each form and worksheet that is included with the preparation of a tax return. A time charge may apply for additional bookkeeping or consulting services. Our fee for preparing the Corporation returns will be based upon the Price Schedule posted in our offices.

Return and retention of original documents

We will return original records to Management at the end of this engagement. Management should securely store these records along with all supporting documents, canceled checks, credit card statements, etc., as these items may later be needed to prove completeness or accuracy of the return(s). We will retain copies of returns, balance sheet and profit and loss for a minimum of 4 years, after which these documents will be destroyed.

Our engagement to prepare 2016 tax returns will conclude with the delivery of the completed returns to Management (if paper-filing), or Management signature on Form 8879S and our subsequent submittal of tax return (if e-filing). If Management chooses not to e-file returns or is not able to e-file returns with our office, Management will be solely responsible to file the returns

with the appropriate taxing authorities. We will not mail paper returns to the government. Review all tax-return documents carefully before signing them.

Identity theft alert and use of secure portal

The IRS strongly advises all taxpayers to avoid sending valuable personal information via email. Cyberthieves routinely target tax return preparers, banks, medical offices and other businesses that store confidential information that can be used to steal identity. We are committed to the protection of client information and therefore maintain the following policies for security reasons:

1. We will not email copies of tax returns and we strongly advise that Management not to use email for sending valuable information to your tax preparer.
2. Instead, we request that Management use our SecureFilePro cloud-based portal. The portal allows information to be sent and received in a secure environment. Information on how to use the portal is found on our website at www.pnwtax.com. Click on the **User Instructions** link in the upper left corner of the landing page. Your tax preparer will set up Portal access upon request.
3. We do not mail copies of returns however we will arrange for signature delivery via UPS or FedEx for an additional charge of \$70.

Affirmation and acceptance of terms

To affirm that this letter correctly summarizes Management's understanding of the arrangements for this work, please sign this letter in the space indicated and return it to us.

Thank you for your confidence in Pacific Northwest Tax Service.

Accepted by:

Authorized Officer of the Corporation