



## C-Corporation Organizer

EIN	Name	Date Incorporated			
Mailing Address		Suite #	City	State	Zip Code
Contact Name: _____		Email: _____			
Contact Phones: _____		_____			
(Office)		(Home)		(Mobile)	

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.

- **IMPORTANT:** If you use **QuickBooks**, 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) – this calendar year.
  - Federal Form [941](#) (FICA) quarterly reports for periods ending 3/31, 6/30, 9/30 and 12/31 of the tax year.
  - Oregon Combined Quarterly Reports (*other states if applicable*) for periods ending 3/31, 6/30, 9/30 and 12/31 of the tax year
- **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-NEC or 1099-MISC to these businesses or individuals. [Did you issue forms 1099-NEC where so required?](#) Yes ☐ No ☐  
If not, do you want us to prepare forms [1099-NEC or 1099 Misc](#) for you? Yes ☐ No ☐

Filing Information. Please answer "Yes" or "No" to ALL of the following questions.	Yes	No
What is the incorporation date?		
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"/>
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"/>



### Shareholder Information

First Name–Last Name (Enter information for <u>all</u> shareholders who owned shares <u>at any time</u> during the year)	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

<b>Professional education &amp; training</b>	\$
<b>Rent</b> ( <i>office, leasehold, storage</i> ) (1099-MISC to unincorporated payees required)	\$
<b>Rent or lease</b> ( <i>vehicles, machinery, and equipment</i> )	\$
<b>Repairs and maintenance</b>	\$
<b>Software</b> ( <i>Enter on depreciation worksheet</i> )	
<b>Supplies and small tools</b> ( <i>Do not include equipment purchases – use Asset Depreciation Worksheet below</i> )	\$
<b>Taxes - Local &amp; business licenses</b>	\$
	\$
<b>Taxes - Payroll</b> (941, 940 & OR)	
<b>Taxes - State</b>	\$
<b>Annual corporation fees</b>	\$
<b>Telephone expense</b> ( <i>Do not include cost of main home phone line</i> )	\$
<b>Travel</b> ( <i>lodging, transportation, airfare. Do not include the cost of meals</i> )	
<b>Utilities</b> ( <i>Do not include home office</i> )	\$
<b>Wages</b> ( <i>W-2s issued to employees</i> ) <i>Provide copies of W-3, Annual 940 &amp; Quarterly 941 reports filed.)</i>	\$

[illegible]

- 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:

[illegible]




**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"> <li>Gross receipts from sales of domestically produced product</li> <li>Cost of domestically produced goods</li> <li>Expenses, deductions, or losses directly allocable to the domestic product</li> <li>Expenses, deductions or losses indirectly allocable to the domestic product</li> <li>Wages paid for the year</li> </ul>	<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 ☐  
 If yes, complete the **Foreign Income and Asset Holdings Organizer**.

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
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## 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:	
<b>Business miles</b> ( <i>not including commute miles</i> )	
<b>Commuting miles</b>	
<b>All other personal-use miles</b>	
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	\$		\$



## Terms of Engagement

Thank you for choosing Pacific Northwest Tax Service to assist you with preparation of your tax return(s). This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare your federal, state, county, and city income tax returns for the year(s) you identify in this Agreement. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit. Tax organizers are available on our website at [www.pnwtax.com](http://www.pnwtax.com). We encourage you to use these organizers to help you collect the data required for your return. Our staff can also provide you with paper copy of the organizer if you request one.

### Payment of Retainer

Payment of a **non-refundable** retainer is required at the earlier of:

1. The date you schedule your appointment, or
2. The date you deliver this tax organizer and/or other documents to us.

### Retainer Price:

#### **New Clients:**

Business Retainer: \$850

#### **Returning Clients:**

Business Retainer: \$700

### Tax Return Preparation Procedures

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

#### **Step 1. Information collection**

We ask you complete this tax organizer and deliver documents to us at least one week prior to your scheduled tax preparation appointment. You may deliver documents to us by dropping them off at our offices, by uploading them to our SecureFilePro portal system or by mail/delivery service.

#### **Step 2. Analysis and preparation**

Prior to your tax appointment, we will review and analyze the tax documents and other information you have provided to us. Our staff will contact you via email or phone to request additional information or documentation that we need, and to ask questions to clarify the information we already have. Please provide any requested documents or information as quickly as you can. If you cannot deliver the requested information before your appointment, we may need to reschedule your appointment.

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### **Step 3. Tax Return Appointment**

At your appointment, you and your tax preparer will be able to:

- Ask and receive answers to any questions either of you might have.
- Review your completed tax return.
- Make any necessary corrections to your return.
- Present required documents for you to sign (paper or electronic format)
- Review tax preparation invoice and make payment.

### **Step 4. Signing Your Return**

You should carefully review your return and notify your preparer of any required changes you believe should be made. It is especially important to advise your preparer of incorrect names, addresses, tax identification numbers, or bank routing and account numbers. You should also ensure that income and deduction amounts seem accurate.

Both you (and your spouse if filing jointly) must sign the following forms before we can electronically file your return:

Form 8879 (E-File Authorization Form).

Pacific Northwest Tax Service Engagement Letter.

Direct Deposit and/or ACH Payment Authorization (if you have elected to receive your refund or pay your taxes directly from your bank account)

Due diligence forms may need to be signed for taxpayers receiving certain tax benefits such as the earned income credit, child tax credit or head of household filing status.

State 8879, 8453 or other e-sign authorizations may also need to be signed for certain state returns.

Dropbox e-signing procedures

We use the Dropbox, e-signature service which allows you to authenticate and sign your return from your computer or smart phone. The following rules apply to e-signing your return:

Look for an email from Dropbox sign.

Your access code password for e-signing signing your return is your full 9-digit SSN. Enter your SSN, including dashes, in the following format (000-00-0000).

Joint filers receive and sign e-sign documents in separate emails. Taxpayer and spouse will each use your own SSN.

Signing at our offices

If you prefer to sign paper forms, you may do so at our offices. Your tax preparer, or our front desk staff can print the required forms for you when you come in. Please have your ID ready to present to our staff at this time.

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### **Step 5. Payment of Tax Preparation Fee**

Your tax preparation bill must be paid before we finalize and electronically file your return. You can pay your invoice in any of the following ways:

1. Authorize.net e-invoice allows you to pay your bill online.
2. Phone into our offices with your credit or debit card.
3. In person at our offices with debit or credit card.

### **Paying by check**

We do not accept checks except in the cases of trust and estate returns. We will wait for your check to clear before we e-file your return.

### **Step 6. Tax Consultant Review and Error Check**

After you have signed Form 8879 and paid your tax preparation fees, your return will be routed to our processing department where it will be error-checked. If significant errors are discovered, your preparer will contact you to notify you of the errors. You will be provided with a corrected copy of your return, and you will be asked to sign a new Form 8879 which you will need to sign and return to us before we will file your return.

### **Step 7. E-filing and Finalization of Return**

When review of your return is completed by our Designated Consultant, your return will be electronically filed with the IRS and applicable state(s). After your return(s) are accepted by the IRS and applicable state(s), our front desk staff will contact you to notify you by phone, email and/or text message that your return has been finalized.

### **Step 8: Delivery of tax return & return of original documents**

We will upload an electronic copy of your return to your secure portal. Please let your tax preparer know if you want a paper copy of your return. The additional cost of a paper printout is \$30.

If you delivered paper tax documents to our offices, you will be able to pick your documents up after your tax return has been electronically filed and accepted by IRS and state. Our front desk staff will contact you via phone, e-mail and/or text message to notify you paperwork is ready for pickup. You can stop by our offices during normal business hours to pick up your documents. 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 cost of preparing your return. The hourly rate for bookkeeping and payroll is \$125/hour outside of tax season. We do not do bookkeeping during tax season. Complex accounting services performed by our senior accounting staff or CPA, are billed at a rate of \$325/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 you to clarify some of the information you submit. We will, of course, inform you 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 adopt, on your behalf, the reasonable alternative that you select.

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### **Penalties for late payment of tax**

You are solely responsible for making timely payment of taxes that you owe. The law imposes penalties when taxpayers underpay or make late payment of their tax liabilities (amounts owed) including:

Estimated tax penalty: If you underpay taxes during the year, you can be assessed an estimated tax penalty.

Late payment penalty: If you pay taxes after the April 15 filing deadline, you can be assessed late filing penalties, late payment penalties and interest on amounts you owe.

**IMPORTANT:** An extension of time to file does not give you more time to pay your tax. You are solely responsible for paying your tax on time. You should remit any amount you owe by the tax filing deadline with your timely filed Form 4868. You may also pay taxes owed online with the IRS and your state.

### **Price Schedule**

We generally charge a flat fee for each form and worksheet that is included with preparation of your tax return. A time charge may apply for additional bookkeeping or consulting services. Our fee for preparing your returns will be based upon the Price Schedule posted in our offices. More information about our pricing can be found on our website at <https://www.pnwtax.com/1040-individual-tax-return-pricing>.

### **Return and retention of original documents**

We will return your original records to you at the end of this engagement. You 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 the completeness or accuracy of your return. We will retain copies of your returns, W-2s and certain other required documents for a minimum of 4 years, after which these documents will be destroyed.

### **End of Engagement**

Our engagement to prepare your tax returns will conclude with the delivery of the completed returns to you (if paper filing), or your signature and our subsequent submittal of your tax return (if e-filing). If you choose not to e-file your returns or are not able to e-file your returns with our office, you will be solely responsible for filing the returns with the appropriate taxing authorities. We will not mail paper returns to the government for you. 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. Cyber-thieves routinely target tax return preparers, banks, medical offices, and other businesses that store confidential information that can be used to steal your identity. We are committed to the protection of your information and therefore maintain the following policies for security reasons:

We will not email copies of your tax return to you, and we strongly advise that you do not email your valuable information to your tax preparer.

Instead, we request that you use our SecureFilePro cloud-based portal. The portal allows you to send and receive information in a secure environment. Information on how to use the portal is found on our website at [www.pnwtax.com](http://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 for you at your request.

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1. We will not email copies of your tax return to you, and we strongly advise that you do not email your valuable information to your tax preparer.
2. Instead, we request that you use our SecureFilePro cloud-based portal. The portal allows you to send and receive information in a secure environment. Information on how to use the portal is found on our website at [www.pnwtax.com](http://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 for you at your 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 \$75.

### Affirmation and acceptance of terms

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

\_\_\_\_\_  
Name of signing officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### Payment of Retainer - Please indicate which of the following is true:

- ☐ I have already paid the required retainer.
- ☐ Please charge the retainer to my credit card/debit card.

\_\_\_\_\_  
Name on card

\_\_\_\_\_  
Credit Card #

\_\_\_\_\_  
Billing street address

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Exp date

\_\_\_\_\_  
CV code

\_\_\_\_\_  
Authorized Signature