

Checklist

Organization Name:

EIN:

Checklist

This checklist is provided to help gather necessary information to prepare the 2023 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from the 2022 tax year.

Accounting Information

- Bank statements associated with unrelated business income from an unrelated trade or business
- Copy of tax returns from prior three years
- Depreciation schedule from prior years
- List of assets purchased or newly placed in service during the tax year (provide description, date acquired, purchase price, and any trade-in allowance)
- List of assets disposed of during the tax year (provide description, sales proceeds, and any trade-in allowance)
- Net operating loss (NOL) carryovers pre-2018
- Net operating loss (NOL) carryovers post -2017 by activity
- Investment interest
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)

Questionnaire

Organization Name:

EIN:

Questionnaire

General Information

Yes No

- Is this the organization's first year filing as an exempt organization?
- Has the organization provided the IRS determination letter for exempt status?
If "No," attach the determination letter.
- Has the organization ever received notice of revocation of the exempt status?
- Did the organization have a change of address during the tax year?
- Did the organization's name change during the tax year?
- Did the organization have a change of responsible party during the tax year?
- Did the organization have unrelated business income from an unrelated trade or business?
- Did the organization pay premiums for employee health insurance coverage?
- Did the organization receive any Forms 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains?
- Does the organization qualify to use elective pay for the applicable clean energy credits?
- Did the organization receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the tax year?
If "Yes," was Form 8300, Report of Cash Payments over \$10,000 Received in Trade or Business, filed?
- Is this the organization's final year?

Income, Purchases, and Sales

Yes No

- Did the organization purchase any business assets or property during the tax year?
If "Yes," provide the cost of the asset, the date it was placed in service, and business use percentage.
- Did the organization sell any business assets or property during the tax year?
If "Yes," provide the amount of proceeds from the sale, the date the asset was sold, and any costs associated with the sale.
- Did the organization buy or sell any stocks, bonds, or other investments during the tax year?
- Did the organization receive or accrue tax-exempt interest during the tax year?
If "Yes," enter the amount. _____

Deductions and Payments

Yes No

- Did the organization contribute to or for the use of charitable and governmental organizations during the tax year?
If "Yes," enter the contribution amount. _____
- Did the organization have any charitable contributions that were not used from the prior year?
If "Yes," enter the unused amount. _____
- Did the organization have any Net Operating Losses (NOL) beginning before January 1, 2018?
If "Yes," enter the carryover amount. _____
- Does the organization have any backup withholding during the tax year?
- Did the organization purchase gasoline, diesel, or specific fuels for off-road business use?

Foreign Tax Information

Yes No

- Did the organization have a financial interest in, or a signature or other authority over, a financial account or asset in a foreign country?
If "Yes," enter name of foreign country. _____
- Did the organization receive a distribution from, or was it a grantor of, or transferor to, a foreign trust?
- Did the aggregate value of the organization's foreign accounts exceed \$10,000 at any time during the tax year?
- Did the organization have any income from, or pay taxes to, a foreign country?

Questionnaire

Organization Name:

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Questionnaire

- Did the organization have ownership in a foreign corporation?
 Did the organization own property in a foreign country?
 Did the organization receive a Schedule K-3 from a partnership or S corporation?

Refund, Withholding, and Estimated Tax Information

Yes No

- Did the organization make any estimated payments toward your 2023 taxes?
 If the organization has an overpayment of 2023 taxes, does it want the refund applied to 2024 estimated taxes?
 Does the organization want to have any balance due directly withdrawn from the organization's bank account?
 If "Yes," provide a canceled checking or savings slip.
 Does the organization anticipate any income or withholdings to be different for 2024?

Miscellaneous Information

Yes No

- Has the organization received any notices from the IRS or state taxing authority?
 If "Yes," explain. _____
 May the IRS discuss the tax return with the organization's preparer?
 Did the organization make any purchases subject to use tax during the tax year?
 If "Yes," provide use tax returns filed in any state and details of any unpaid use tax.
 Would the organization like a copy of the tax return sent electronically instead of receiving a printed copy?

2023 Tax Organizer Exempt Organization Information

General Information

| | | | |
|--------------------------------------|-------------|------------|--|
| Organization name | | EIN | |
| Doing business as | | | |
| Street address, city, state, and ZIP | | | |
| | | | |
| Email address | | | |
| Phone number | Cell number | Fax number | |

Yes No

- Does the organization file under a calendar year?
If "No," what is the tax year begin date? _____ Tax year end date? _____

The organization is exempt under section:

- 501 () () 408(e) 408A 529(a) 220(e) 530(a) 529A

If the organization is filing a group return or if the organization is a central / subordinate organization in a group exemption and is filing a separate return, what is the group exemption number? _____

What type of entity is the organization?

- Corporation Trust Association Other trust State college / university

- Is the organization a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation?
- Did the organization have any unrelated trades or businesses?
If "Yes," how many? _____
- During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group?
If "Yes," provide the following information for the parent corporation
Employer ID number (EIN) _____
Name of parent corporation _____

Provide the name and phone number of the person who has the organization's books and records.

Name _____
Phone number _____

Estimates

| | Federal | | Resident State | |
|-------------------------------|-----------|--------|----------------|--------|
| | Date Paid | Amount | Date Paid | Amount |
| Overpayment applied from 2022 | _____ | _____ | _____ | _____ |
| First quarter | _____ | _____ | _____ | _____ |
| Second quarter | _____ | _____ | _____ | _____ |
| Third quarter | _____ | _____ | _____ | _____ |
| Fourth quarter | _____ | _____ | _____ | _____ |
| Additional payments | _____ | _____ | _____ | _____ |

Account Information for Withdrawals

| Name of Bank | Bank Routing Number | Bank Account Number | Type of Account | |
|--------------|---------------------|---------------------|-----------------|---------|
| | | | Checking | Savings |
| | | | | |

Schedule A - Parts I & II

Organization Name:

EIN:

Part I - Unrelated Trade or Business Income

| Activity Description _____ | 2023 |
|--|-------|
| Gross receipts or sales | _____ |
| Nonaccrual experience method - amounts not accrued | _____ |
| Returns and allowances | _____ |
| Other income (list) | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Part II - Deductions Not Taken Elsewhere

| | 2023 |
|--|-------|
| Salaries and wages | _____ |
| Repairs and maintenance | _____ |
| Bad debts | _____ |
| Interest expense | _____ |
| Taxes and licenses | _____ |
| Depletion | _____ |
| Contributions to deferred compensation plans | _____ |
| Employee benefit programs | _____ |
| Other deductions (list) | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| Net operating loss arising on or after January 1, 2018 | _____ |

Schedule A - Part III

Organization Name: _____

EIN: _____

Part III - Cost of Goods Sold

Activity Description _____

Inventory method: Cost Lower of cost or market Other _____

2023

Inventory at the beginning of the year _____

Purchases _____

Cost of labor _____

Additional section 263A costs _____

Other costs (list): _____

Inventory at the end of the year _____

Schedule A - Parts IV & Part V

Organization Name:

EIN:

Part IV - Rent Income

Activity description _____

Description of property _____

Address _____

City _____ State _____ ZIP _____

Foreign province / state _____ Country _____ Postal code _____

2023

Rent received from personal property _____

Rent received from real and personal property _____

Deductions directly connected with the income entered above _____

Part V - Unrelated Debit-Financed Income

Description of debt-financed property _____

Address _____

City _____ State _____ ZIP _____

Foreign province / state _____ Country _____ Postal code _____

2023

Gross income from, or allocable to, debt-financed property _____

Deductions directly connected with, or allocable to, debt-financed property:

Straight-line depreciation _____

Other deductions _____

Amount of monthly average acquisition indebtedness _____

Percentage allocable to debt financed income _____

Adjusted basis on the first day of the tax year _____

Adjusted basis on the last day of the tax year _____

Average adjusted basis _____

Percentage allocable to debt financed income _____

Schedule A - Parts VI & VII

Organization Name:

EIN:

Part VI - Interest, Annuities, Royalties, and Rents from Controlled Organizations

Activity description _____

Name of controlled organization _____ EIN _____

Exempt Controlled Organizations:

2023

Net unrelated income (loss) _____

Total of specified payments made _____

Specified payments entered on the previous line that are included in the organization's gross income _____

Deductions directly connected with income entered on the previous line _____

Nonexempt Controlled Organizations:

Taxable income _____

Net unrelated income (loss) _____

Total of specified payments made _____

Specified payments entered on the previous line that are included in the organization's gross income _____

Deductions directly connected with income entered on the previous line _____

Part VII - Investment Income of a Section 501(c)(7), (9), or (17) Organization

Description of income _____

2023

Amount of income _____

Deductions directly connected to the investment income _____

Set-assets for:

Charitable purposes _____

Directly connected reasonable administrative costs for charitable purposes _____

Payment of life, sick, accident, or other benefits by VEBA or SUB _____

Directly connected reasonable administrative costs for payments by VEBA or SUB _____

Schedule A - Part VIII, IX, and X

Organization Name:

EIN:

Part VIII - Exploited Exempt Activity Income, Other Than Advertising Income

Activity Description _____

Description of exploited activity _____

2023

Gross unrelated business income from trade or business _____

Expenses directly connected with production or unrelated business income _____

Gross income from activity that is not unrelated business income _____

Expenses attributable to gross income from activity that is not unrelated business income _____

Part IX - Advertising Income

Income From Periodicals Reported on a Consolidate Basis

Name of periodical _____

Consolidated number (used to group consolidated periodicals together) _____ 2023

Gross advertising income _____

Direct advertising costs _____

Advertising is not on a regular and continual basis

Circulation income. _____

Readership costs _____

Income From Periodicals Reported on a Separate Basis

Name of periodical _____

Gross advertising income _____

Direct advertising cost. _____

Advertising is not on a regular and continual basis

Circulation income. _____

Readership costs _____

Part X - Compensation of Officers, Directors, and Trustees

Name _____

Title _____

2023

Percent of time devoted to business _____

Compensation attributable to unrelated business _____

