



This organizer is designed to assist you in gathering the information necessary to prepare the current year's tax return. 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 underreported. Accordingly, all Forms 1099, Schedules K-1 and other information returns reflecting amounts reported to the IRS should be submitted with this organizer.

Also, enclosed is an engagement letter which explains the services that will be provided to the partnership. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

The original filing deadline for your partnership (Form 1065) return is \_\_\_\_\_. Your completed tax organizer needs to be received no later than \_\_\_\_\_. Any information received after that date may require an extension to be filed for this return.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest.

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact \_\_\_\_\_.

Email \_\_\_\_\_ Phone \_\_\_\_\_

In particular, if you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

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Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by \_\_\_\_\_

Title \_\_\_\_\_

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Organization name \_\_\_\_\_ Telephone no. \_\_\_\_\_

Address \_\_\_\_\_ Fax no. \_\_\_\_\_

Email address \_\_\_\_\_

Tax period \_\_\_\_\_ Federal ID no. \_\_\_\_\_ State ID no. \_\_\_\_\_

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Provide a general ledger, trial balance, depreciation schedules, balance sheet and profit and loss statement by activity.  
 Additional information will be needed as described below.

100) General information	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 file or your prior accountant:

1. Partnership or LLC agreement
2. Tax returns for the prior three years
3. Depreciation schedules
4. Partner basis carryforward schedule
5. Partner buy or sell agreement
6. If the partnership or LLC elected a fiscal year-end, provide a schedule of Sec. 444 tax deposits and Form 8716.
7. Sec. 704(b) capital account reconciliation
8. Copies of any other tax elections made by the partnership
9. Permission to contact predecessor preparer for this tax return  
 If permission is granted, please provide the predecessor's contact information.

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▶ 102) Has the partnership or LLC been notified of any changes to previous returns by any taxing authority? If yes, provide copies of all correspondence.

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▶ 103) Have there been any amendments to the partnership or LLC agreement? If yes, provide copies of amendments since the last year.

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▶ 104) Has the partnership agreement been updated for the recent partnership audit regulations?

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▶ 105) Provide the following information for each partner or member (including new partners):

- a. Name and address
- b. Social Security or taxpayer identification number
- c. Partner or member designation (general, limited, managing)
- d. Type of entity
- e. Domestic or foreign
- f. Profit sharing percentage
- g. Loss sharing percentage
- h. Percentage ownership relationship, if any, to other partnerships or corporations
- i. Changes in partners' or members' ownership interests after Oct. 22, 1986 (if not previously provided)
- j. Guaranteed payments paid
- k. Cash or property contributions and distributions

▶ 106) Which general partner, LLC member or third party should be designated as the partnership representative? \_\_\_\_\_

Contact information for representative: \_\_\_\_\_

▶ 107) Has there been a change in ownership since last year? If yes, provide the following:

- a. Date of transfer \_\_\_\_\_
- b. Type of transfer:
  - 1. Sale
  - 2. Gift
  - 3. Inheritance
- c. Sale price or fair market value (FMV) of partnership interest transferred (include FMV from estate return if transfer is due to death)
- d. Copy of Form 8308, if applicable (report of a sale or exchange of certain partnership interest)

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- ▶ 108) Did any of the partners' or members' taxable years change during the year? If yes, attach a schedule detailing the change.
- a. Did the partnership or LLC acquire or dispose of a business or business segment during this tax year? If yes, attach a copy of the contract or agreement.
  - b. Did the partnership or LLC engage in any new activities during this tax year? If yes, attach a description of the new business.
  - c. Did the partnership or LLC discontinue operations for this year?

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▶ 109) Does the partnership or LLC have any of the following employee benefit plans? If yes, provide copies of the plan documents.

a. Qualified retirement plan(s)?

- 1. If yes, please be advised that you may be required to file Form 5500.
- 2. Number of plans \_\_\_\_\_
- 3. Are contribution amounts available? If so, please provide.

b. Simplified Employee Pension (SEP) or Savings Incentive Match Plan (SIMPLE)?

- 1. If yes, please be advised that you may be required to file Form 5500.
- 2. Are contribution amounts available? If so, please provide.

c. Cafeteria plan?

- 1. If yes, please be advised that you may be required to file Form 5500.
- 2. Are contribution amounts available? If so, please provide.

d. Non-qualified deferred compensation plan(s) or agreement(s)?

If yes, has the "one time only" filing with the Department of Labor been done?

e. Are there other benefit plans not described above? If so, provide details.

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▶ 110) Did the partnership/LLC include taxable fringe/welfare benefits such as health insurance, group life insurance, educational assistance, non-accountable expense allowances, and personal use of company vehicles in compensation on employees' Forms W-2 and, if applicable, subject such amounts to payroll taxes?

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Yes/  
Done      No      N/A

▶ 111) Provide a schedule by partner/member of fringe benefits paid on behalf of each partner, such as medical, life insurance, disability and housing. Indicate which accounts have been charged.

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

▶ 113) Did the partnership make any payments that would require it to issue Forms 1099?

a. If yes, did the partnership file all required Forms 1099?

▶ 113) Provide copies of Forms 1099/1096, 1042, 8804, 8805, 5471, 8865, 8858, 8886 and 5500 that have been filed.

▶ 114) Provide copies of Forms 1099, 1099-B, 5471, 8865, 8858, 8886 and Schedules K-1 that have been received.

▶ 115) Provide schedules of interest and dividend income not included on Forms 1099.

▶ 116) Did the partnership or LLC have loans with partners/members or other related parties during the tax year? If yes, attach a schedule indicating the amount of the loan, date of transaction, interest rate and payments. Also, attach a copy of the note if not previously provided.

▶ 117) Does the partnership or LLC own an interest in any other entity including but not limited to a partnership, C corporation, LLC, S corporation, trust or disregarded entity? If yes, provide details.

▶ 118) Was there a distribution of property or a transfer (for example, by sale or death) of a partnership or LLC interest during this tax year? If marketable securities were distributed, provide the date of distribution and fair market value at distribution date(s).

▶ 119) Has the partnership or LLC ever elected to "step up" the basis of any assets in connection with the death of a partner/member or a change in ownership (Sec. 754 election)?

▶ 120) Did the partnership or LLC engage in either a purchase or sale transaction involving cryptocurrency (such as bitcoin)?

► 121) Did the partnership or LLC, at any time during the tax year, have an interest in, or signature authority over, 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, please 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.

► 122) Does an individual own (directly, indirectly or constructively) at least 80% of the capital or profits interest in the partnership and does the partnership have at least 50% of its gross income from passive income?

If yes, does the partnership or LLC 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 tax year? If yes, please complete the following schedule (only include assets not previously listed above 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

Yes/  
Done      No      N/A

▶ 123) Was the partnership or LLC the grantor of, or transferor to, a foreign trust during the tax year? If yes, provide details.

▶ 124) Does the partnership or LLC do business in more than one state? If yes, list the states.

a. Provide copies of supporting schedules reflecting the property, rents, payroll and sales by state.

b. Provide a schedule of state income tax withholding for non-resident partners or members.

▶ 125) Does the partnership or LLC file use tax returns in any state?

▶ 126) Does the partnership or LLC have any unpaid use tax as of this time?

▶ 127) How many additional paper copies of the return do you need? \_\_\_\_\_

▶ 128) Do you want an electronic copy of the returns?

If so, how would you like it to be provided (secure email, portal, jump drive, etc.)?

▶ 129) Is this a final return?

▶ 130) If required, do you agree to have this return filed electronically?

▶ 131) Did the partnership or LLC change any accounting methods during the year?

a. Has a Form 3115 been filed?

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200) Income

Yes/  
Done      No      N/A

▶ 201) Does the partnership or LLC engage in more than one trade or business activity? If yes, provide details.

▶ 202) Does the partnership or LLC engage in a service activity? If yes, describe the activity.

▶ 203) Does the partnership or LLC engage in any rental real estate activity? If yes, attach details.

▶ 204) Did the partnership or LLC own any securities that became worthless or loans that became uncollectible during the year? If yes, provide details.

▶ 205) Did the partnership or LLC acquire any "qualified small business stock?" If yes, provide details.

Yes/  
Done    No    N/A

▶ 206) Does the partnership or LLC engage in farming activities? If yes, provide details, including a schedule with the amount and description of any income and expenses.

▶ 207) During the tax year, did the partnership or LLC acquire, sell or dispose of any assets used in the business? If yes, provide a schedule listing:

- Description of asset sold (Closing Disclosure for real estate)    • Date acquired
- Date sold or purchased    • Original cost or basis
- Sales price or purchase price    • Depreciation claimed in prior years
- Selling expenses

▶ 208) Did the partnership or LLC have any sales during the year that qualify for the installment method of reporting? If yes, provide a copy of the agreement, a schedule of payments received and the beginning-of-year contract balances. If available, provide an amortization schedule.

▶ 209) Were there any sales or exchanges during the year between the partnership/member and a partner or member or other related party? If yes, provide a detailed listing.

▶ 210) Did the partnership or LLC engage in any bartering activity during the year? If yes, provide a schedule of all such activities.

▶ 211) Did the partnership or LLC have any foreign sales? If yes, provide sales by country and amounts.

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300) Deductions and credits

Yes/  
Done    No    N/A

▶ 301) Were there any payments to partners/members during the year for services or for the use of capital determined without regard to income? If yes, provide a description and the amounts involved for each partner/member.

▶ 302) Provide copies of all schedules reflecting the calculation of the amount of general and administrative expenses required to be capitalized in ending inventory or associated with self-constructed assets.

▶ 303) For all cash charitable contributions made during the tax year, you need to have written acknowledgment from any charity to which individual donations of \$250 or more were made. You must have receipts or bank records for all cash contributions.

a. Did the partnership or LLC make any non-cash contributions, such as of inventory or property? If yes, provide details by account posted. Provide an appraisal and donee confirmation if over \$5,000.

b. Did the partnership or LLC make political contributions during this tax year? If yes, provide details by account posted.



▶ 304) Did the partnership incur any expenses to influence legislation (lobbying)? If yes, provide a schedule of lobbying expenses and indicate to which accounts these expenses were posted.

▶ 305) Did the partnership or LLC pay any penalties or fines during the tax year? If yes, list amount(s) and indicate the reason the penalty, fine or other expense and which accounts these expenses were posted.

▶ 306) Did the partnership or LLC 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? If yes, provide amounts and indicate to which accounts these expenses were posted.

▶ 307) Did any partners or members contribute any assets to the partnership or LLC during the year?

If yes, provide a schedule of such assets received including date placed in service and partner's or member's basis and fair market value in such assets.

▶ 308) Does the partnership or LLC own or lease any vehicles? If yes, provide the following information for each vehicle (note: certain exceptions may apply for taxpayers with more than five vehicles):

- Vehicle description                      • Other personal miles
- Date placed in service                  • Total miles
- Business miles                              • Average daily round trip commuting distance
- Commuting miles

a. Does the partnership or LLC have evidence to support the claimed business use?

If yes, is the evidence written?

b. Were the vehicles available for personal use during off-duty hours?

c. Were the vehicles used primarily by a more than five percent owner or related person?

d. Is another vehicle available for personal use?

e. Provide a copy of the lease for any leased vehicles. If not available, provide the following: date of lease, term of lease, fair market value at inception and lease payments.

▶ 309) Regarding the partnership's policy for vehicles:

a. Does the partnership or LLC maintain a written policy that prohibits all personal use of vehicles, including commuting, by employees?

b. Does the partnership or LLC maintain a written policy that prohibits personal use of vehicles, excluding commuting, by employees?

c. Does the partnership or LLC treat all use of vehicles by employees as personal use?

d. Does the partnership or LLC provide more than five vehicles to employees and retain the information received from employees concerning the use of vehicles?

e. Does the partnership or LLC require or maintain copies of vehicle logs?

- ▶ 310) Did the partnership or LLC have any meals or entertainment expenses?  
If yes, provide details by account posted, including separate information for business meals and entertainment.

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- ▶ 311) Did the partnership or LLC provide any qualified transportation fringe benefits to employees? If yes, provide the amount and indicate to which accounts these expenses were posted.

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- ▶ 312) Did the partnership or LLC pay any social or entertainment club dues?  
If yes, provide details by account posted.

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- ▶ 313) Will all compensation-related accruals (including vacation pay) be paid within two and one-half months of year end? If no, provide details of unpaid amounts.

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- ▶ 314) Provide copies of certification for employees of target groups and associated wages paid that qualify for the work opportunity tax credit.

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- ▶ 315) Provide details of health insurance premiums paid for employees including a copy of Form 1094-C, if applicable.

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- ▶ 316) Did the partnership or LLC 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.

Comments/explanations

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