

Questionnaire

Corporation Name:

EIN:

Questionnaire

General Information

Yes No

- Did the corporation have a change of address during the tax year?
- Did the corporation have a change of business name during the tax year?
- Did the corporation have a change of responsible party during the tax year?
- Did an individual, corporation, partnership, estate, or trust own 20% or more of the corporation's voting stock?
- Did the corporation own 20% or more of another corporation or partnership?
- Did the corporation pay dividends in excess of the corporation's current and accumulated earnings and profits (other than stock dividends and distributions in exchange for stock)?
- At any time during the year did any one foreign person own, directly or indirectly, at least 25% of:
- the total voting power of all classes of the corporation's stock entitled to vote, or
 - the total value of all classes of the corporation's stock
- If "Yes," provide the owner's country and their percentage owned.
- _____
- Did the corporation issue publicly offered debt instruments with original issue discount?
- Did the corporation receive or accrue tax-exempt interest during the year?
- Did the corporation have 100 or less shareholders at the end of the tax year?
If "Yes," how many? _____
- Did the corporation make any payments in 2023 that would require it file Forms 1099?
- Yes No**
- If "Yes," did or will the corporation file all required Forms 1099?
- During the tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?
- During or subsequent to this tax year, but before the filing of the 2023 return, did the corporation dispose of more than 65% of its assets in which any of the transferred assets has a fair market basis or fair market value of more than \$1 million?
- Did the corporation make any payments to any foreign persons that would require the corporation to file Forms 1042 and 1042-S (Annual Withhold Tax Returns)?
- Did the corporation pay or accrue any interest or royalty for which the deduction is not allowed?
If "Yes," enter the total amount of the disallowed deductions.
- _____
- Did the corporation have gross receipts of at least \$500 million in any of the three preceding years?
- Did the corporation receive a Paycheck Protection Program (PPP) loan related to COVID-19?
- Yes No**
- If "Yes," was any portion of the loan forgiven during the current tax year?
- Did the corporation 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?
- Yes No**
- If "Yes," was Form 8300, Report of Cash Payments over \$10,000 Received in Trade or Business, filed?
- Did the corporation have an election under section 165(j) for any real property trade or business tax years?
- Does the corporation satisfy one or more of the following?
- Owns a pass-through entity with current, or prior-year carryover, excess business interest expense?
 - The aggregate annual gross receipts for the three tax years preceding the current tax year are more than \$29 million and the corporation has business interest expense?
 - Is a tax shelter and has business interest expense?
- Does the corporation certify as a Qualified Opportunity Fund (QOF)?

Income, Purchases, and Sales

Yes No

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- Did the corporation sell any business asset or property during the tax year?
If "Yes," provide the amount of proceeds from the sales, the date it was sold, and any costs associated with the sale.
- Did the corporation purchase any business assets 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 corporation purchase any gasoline, diesel, or specific fuels for off-road business use?
- Did the corporation buy or sell any stocks, bonds, or other investments during the year?
- Did the corporation acquire a new or additional interest in a partnership during the year?
- Did the corporation own securities or loans that became worthless or uncollectible during the tax year?
- Did the corporation purchase a new clean vehicle (electric vehicle, plug-in hybrid, or fuel-cell vehicle, qualified commercial clean vehicle) during the year?
If "Yes," provide the report the dealer or seller is required to provide to you.
- Did the corporation receive any other income that has not been provided with this organizer?
If "Yes," explain. _____

Cost of Goods Sold

Yes No

- Did the corporation have a change in the method of accounting for determining quantities, cost, or valuation between opening and closing inventory?
If "Yes," provide details.
- Did the corporation have inventory that was not able to be sold at normal prices due to damage, imperfection, shop wear, etc.?

Foreign Tax Information

Yes No

- Did the corporation have a financial interest in or signature authority over a financial account or asset located in a foreign country?
- Did the corporation receive a distribution from, or was it a grantor of, or transfer to, a foreign trust?
- Did the aggregate value of the corporation's foreign account exceed \$10,000 at any time during the tax year?
- Did the corporation have income from, or pay taxes to, a foreign country?
- Did the corporation have ownership in a foreign corporation?
- Did the corporation own property in a foreign country?
- Did the corporation receive a Schedule K-3 from a partnership?

Refund, Balance due, and Estimated Tax Information

Yes No

- Did the corporation make any estimated payments toward 2023 taxes?
- Did the corporation apply an overpayment of 2022 taxes toward the 2023 estimated taxes?
- If the corporation has an overpayment of 2023 taxes, should the refund be applied to the 2024 estimated taxes?
- Does the corporation want to have any refund or balance due deposited to or withdrawn from their bank account?
If "Yes," provide a canceled checking or savings slip.

Miscellaneous Information

Yes No

- Did the corporation, at any time during the tax year, (a) receive a digital asset (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?
- Did the corporation 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.
- Did the corporation incur a gain or loss due to damaged or stolen property?

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If "Yes," provide the incident date, value of property, and amount of insurance reimbursements. If the incident was attributed to a federally declared disaster, also include the declaration number assigned by FEMA.

- Did the corporation pay health insurance premiums for its employees during the tax year?
- Did the corporation participate in a cost segregation study during the tax year?
- Did the corporation perform any research and development study or participate in any research and development activities during the tax year?
 Is "Yes," provide details.
- Did the corporation own interest or shares in or dispose of a Qualified Opportunity Fund (QOF) during the year?
- Did the corporation receive any notices from the IRS or state taxing authority?
 If "Yes," explain. _____
- May the IRS discuss the corporation's tax return with the preparer?
- Would the corporation like a copy of the tax return sent electronically instead of receiving a printed copy?