

## Questionnaire

Corporation Name:

EIN: 11-1000000

## Questionnaire

## General Information

Yes No

- Did the corporation have a change of address during the 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 the corporation have any shareholders that are a disregarded entity, a trust, an estate, or a nominee or similar person at any time during the tax year?
- Did the corporation own directly 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership or in the beneficial interest of a trust?
- Did the corporation have any outstanding shares of restricted stock?  
If "Yes," provide the total share of restricted and non-restricted stock.
- Did the corporation have any outstanding stock options, warrants, or similar instruments?
- Has the corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?
- Did the corporation issue publicly offered debt instruments with original issue discount (OID)?
- Did the corporation have unrealized built-in gains reduced by net recognized built-in gains from prior years from a corporation prior to making the S election?  
If "Yes," enter the amount. \_\_\_\_\_
- Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year?
- Does the corporation satisfy one of the following?
- The corporation owns a pass-through entity with current-year or prior-year carryover, excess business interest expense.
  - The corporation's aggregate average annual gross receipts for the three tax years preceding the current tax year are more than \$30 million, and the corporation has business interest expense.
  - The corporation is a tax shelter and the corporation has a business interest expense.
- Did the corporation have any non-shareholder debt that was cancelled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?  
If "Yes," provide the amount of principal reduction.  
\_\_\_\_\_
- Did the corporation have a qualified subchapter S subsidiary election terminated or revoked during the tax year?
- Did the corporation make any payments in 2024 that would require it file Forms 1099?
- Yes No**
- If "Yes," did or will the corporation file all required Forms 1099?
- Does the corporation certify as a Qualified Opportunity Fund (QOF)?
- Did the corporation, at any time during the tax year,
- receive a digital asset or a financial interest in a digital asset (as a reward, award, or payment for property or services)?
  - sell, exchange, or otherwise dispose of a digital asset or a financial interest in a digital asset?
- 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 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 shareholder's ownership percentages change at any time during the tax year?

## Questionnaire

Corporation Name:

EIN: 11-1000000

### Questionnaire

- If "Yes," provide details of the changes (date of change, number of shares or percentage of ownership).
- Did the shareholder's buy or sell agreements change during the tax year?  
If "Yes," provide a copy of the agreement.
- 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 pay dividends during the tax year?  
If "Yes," provide details.
- Did the corporation have 100 or less shareholders at the end of the tax year?  
If "Yes," how many? \_\_\_\_\_
- Did the corporation receive or accrue tax-exempt interest during the year?

### Income, Purchases, and Sales

**Yes No**

- 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, 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 and the vehicle identification number (VIN).
- 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 form, 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**

### Questionnaire

Corporation Name:

EIN: 11-1000000

#### Questionnaire

- Did the corporation make any estimated payments toward 2024 taxes?
- Did the corporation apply an overpayment of 2023 taxes toward the 2024 estimated taxes?
- If the corporation has an overpayment of 2024 taxes, should the refund be applied to the 2025 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 you complete the required Beneficial Ownership Reporting (BOI) on the FINCEN website?
- 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 pay any elective passthrough entity tax in any state during the tax year?
- Did the corporation incur a gain or loss due to damaged or stolen property?  
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?

Officer/Shareholder Signature: \_\_\_\_\_

Officer/Shareholder Title: \_\_\_\_\_

Date: \_\_\_\_\_