

# Corporation/S-Corps/ Partnership(LLC) Data Organizer

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**Name**

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**Tax Return Preparer**

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**Date Submitted**



**AMERICAN TAX  
PROFESSIONALS**

Preparing Taxpayers, Not Just Forms

**American Tax Professionals, Inc.**

***Mailing Address:***

***708 Gravenstein Hwy N, STE 150, Sebastopol Ca 95472***

**Phone: 510-791-8962**

# CLIENT INFORMATION

Corporation Name	
Corporation DBA	
Federal Identification number	
Street address	
State	
City	
Zip Code	
Telephone number	
Fax number	
E-mail address	
Fiscal year and (MM)	
Date incorporated (MMDDYY)	
Business code	
Business activity	
Product or service	
Accounting method	
Location of accounting records	
Number of shareholders	
1 = 1120-filter	
Firm number	
State return	
Notes:	

# OFFICER INFORMATION

<b>OFFICER NO . 1</b>		<b>OFFICER NO.2</b>	
Officer Name		Officer Name	
Street address		Street address	
State		State	
City		City	
Zip Code		Zip Code	
Social Security number		Social Security number	
Title		Title	
Time Devoted to business		Time Devoted to business	
%of common stock owned (xx.xx)		%of common stock owned (xx.xx)	
%of preferred stock owned (xx.xx)		%of preferred stock owned (xx.xx)	
<b>OFFICER NO.3</b>		<b>OFFICER NO.4</b>	
Officer Name		Officer Name	
Street address		Street address	
State		State	
City		City	
Zip Code		Zip Code	
Social Security number		Social Security number	
Title		Title	
Time Devoted to business		Time Devoted to business	
%of common stock owned (xx.xx)		%of common stock owned (xx.xx)	
%of preferred stock owned (xx.xx)		%of preferred stock owned (xx.xx)	
<b>OFFICER NO.5</b>		<b>OFFICER NO.6</b>	
Officer Name		Officer Name	
Street address		Street address	
State		State	
City		City	
Zip Code		Zip Code	
Social Security number		Social Security number	
Title		Title	
Time Devoted to business		Time Devoted to business	
%of common stock owned (xx.xx)		%of common stock owned (xx.xx)	
%of preferred stock owned (xx.xx)		%of preferred stock owned (xx.xx)	

# 50% or More of This Corporation

<b>NO. 1</b>		<b>NO. 2</b>	
Name		Name	
Street address		Street address	
State		State	
City		City	
Zip Code		Zip Code	
Social Security number		Social Security number	
%of common stock owned (xx.xx)		%of common stock owned (xx.xx)	
%of constructively owned (xx.xx)		%of constructively owned (xx.xx)	
%of preferred stock owned (xx.xx)		%of preferred stock owned (xx.xx)	
<b>NO. 3</b>		<b>NO. 4</b>	
Name		Name	
Street address		Street address	
State		State	
City		City	
Zip Code		Zip Code	
Social Security number		Social Security number	
%of common stock owned (xx.xx)		%of common stock owned (xx.xx)	
%of constructively owned (xx.xx)		%of constructively owned (xx.xx)	
%of preferred stock owned (xx.xx)		%of preferred stock owned (xx.xx)	
<b>NO. 5</b>		<b>NO. 6</b>	
Name		Name	
Street address		Street address	
State		State	
City		City	
Zip Code		Zip Code	
Social Security number		Social Security number	
%of common stock owned (xx.xx)		%of common stock owned (xx.xx)	
%of constructively owned (xx.xx)		%of constructively owned (xx.xx)	
%of preferred stock owned (xx.xx)		%of preferred stock owned (xx.xx)	

## Foreign Owned Corporation Info'

<b>NO.1</b>	
Name	
Street address	
State	
City	
Zip Code	
Social Security number	
%of common stock owned (xx.xx)	
%of constructively owned (xx.xx)	
%of preferred stock owned (xx.xx)	
<b>NO.2</b>	
Name	
Street address	
State	
City	
Zip Code	
Social Security number	
%of common stock owned (xx.xx)	
%of constructively owned (xx.xx)	
%of preferred stock owned (xx.xx)	



# RENT & ROYALTY INCOME

PROPERTY TYPE & LOCATION	Date placed in service	Date bought	Cost or other basis		Method		Prior depreciation		Amount	
A										
B										
C										
D										
E										
F										
<b>INCOME</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>				
Rents received										
Royalties received										
<b>EXPENSES</b>										
Advertising										
Auto and travel										
Cleaning and maintenance										
Commissions										
Insurance										
Interest										
Legal & professional										
Repairs										
Supplies										
Taxes										
Utilities										
Other expenses										
Attach details of improvements										
Management fees										
Association dues										

# BUSINESS SUMMARIES

## INCOME / COST OF GOODS SOLD

### TOTAL RECEIPTS (Business Income)

Year end total	Source	No.
	Retail Sales	1
	Wholesale Sales	2
	1099-MISC. s	3
		4
		5
	Other Income	6
		7
		8
	Total Income	

### PRODUCT PURCHASES

Year end total	Source	No.
		1
		2
		3
		4
		5
		6
	End of year inventory	

### COMMISSIONS / SALES & BONUS RECORD

		Enter for Form 1099			
	Soc. Sec. #	Name	Bonuses	Commissions	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

### PAYMENTS & COSTS

Year end total	Source	No.
	Bonuses to others	1
	Amount removed for personal use	2
	Refunds & Rebates	3
	Materials	4
	Labor	5
		6



# BUSINESS SUMMARIES

## OPERATING EXPENSES

### NOTES

	Year End Total	
1	Advertising	
2	Bad debts*	
3	Bank charges	
4	Business gifts	
5	Car and Truck*	
6	Client entertainment	
7	Continuing education	
8	Conventions, seminars	
9	Commissions	
10	Demonstrations, training	
11	Dues, publications	
12	Educational supplies	
13	Field accommodations	
14	Freight	
15	Incentives, awards	
16	Insurance (non-home / vehicle)	
17	Interest (non-home / vehicle)	
18	Laundry, cleaning	
19	Legal, professional	
20	Office supplies	
21	Parking	
22	Postage	
23	Printing	
24	Rent (non-home)	
25	Repairs (non-home / vehicle)	

# BUSINESS SUMMARIES (CONTINUED)

## OPERATING EXPENSES

**NOTES**

	Year End Total	
26	Sales promotion	
27	Samples, displays	
28	Security	
29	Storage	
30	Supplies	
31	Taxes (non- vehicle)	
32	Travel (only)	
33	Telephone	
34	Utilities (non-home)	
35	Miscellaneous	
36		
37	Other	
38	Accounting	
39	Answering service	
40	Client contact	
41	Licences, fees	
42	Market development	
43	Props / media	
44	Wages	
45	Contract labor	
46	Rent / Machinery / Equipment	
47	Contributions	
48		
49		
50		

BUSINESS SUMMARIES CONTINUED NEXT PAGE

## VEHICLE USED IN BUSINESS

Vehicle #	Name of Business	*Date Purchased	*Date First used in Business	*Cost	Description	*Total MI For Year	*Business MI For Year
1							
2							
3							
4							
5							

\*Mandatory Information

## VEHICLE EXPENSES

Vehicle #	Gas	Oil+	Repairs	Maintenance+	Insurance+	Licence+	Interest+	Parking+	Lease Cost+	Other	=	Total
1												
2												
3												
4												
5												

\*Mandatory if more than one vehicle used in one business at the same time

## VEHICLE SOLD (Complete only if vehicle used in business)

Vehicle #	Date Sold	Amount	If traded in on which vehicle#
1			
2			
3			
4			
5			

## LIST ALL EQUIPMENT, FURNITURE, ETC. USED IN YOUR BUSINESS

That was bought or sold this year.

Description	BusinessName	Date Purchased	Date First used in Bus.	Cost	Selling price	% Business

Other than assets listed above, are there any changes regarding assets used in your business last year (% business use, retired, corrections to cost or dates, etc.)?

Description	BusinessName	Date Purchased	Date First used in Bus.	Cost	Selling price	% Business

## ESTIMATED TAXES PAID

PAYMENTS	Date due	Date	Amount	Date	Amount	Date	Amount
First quarter this year							
Second quarter this year							
Third quarter this year							
Fourth quarter this year							
Amount paid w/ extension							
Overpayment credit							

# CONTRIBUTIONS

CASH							Check if no receipt	Amount
Church								
United Way								
Miscellaneous organized charities								
Volunteer activities mileage								
NON-CASH	Date* acquired	Date* given	What was given*	Orig.* Cost	How did you acquire* this property	Fair mkt.* value		
Goodwill Industries								
Salvation Army								

# DIVIDEND INCOME

This = This + This + This

SOURCE Attach copies of 1099's	Total received		Non qualifying		Capital gains		Nontaxable	

# INTEREST INCOME

LIST SOURCE Attach forms 1099	Amount		If separately paid			
			Taxpayer		Spouse	
Non-taxable interest income						



# FINAL CHECK LIST

- | YES                      | NO                       |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | 1) Your complete organizer (including signature on last page).  |
| <input type="checkbox"/> | <input type="checkbox"/> | 2) All W-2 and 1099 forms.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 3) Provide a copy of last years return.   |
| <input type="checkbox"/> | <input type="checkbox"/> | 4) If you paid taxes quarterly, please provide estimate (ES) forms showing amounts paid. Also include extension forms and show amounts paid with extension. |
| <input type="checkbox"/> | <input type="checkbox"/> | 5) Buy and sell statements to cover stock sales, real estate transactions and installment sales.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 6) Copies of partnership returns (K-1 forms), S-Corporations, Estates or Trusts.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 7) Is this to be an amended return? If so, include the original return and show the amount of tax paid with the original return.                            |
| <input type="checkbox"/> | <input type="checkbox"/> | 8) Any births, deaths, marriages, divorces in your immediate family?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 9) Have you ever been audited? If so, for what year?  |
| <input type="checkbox"/> | <input type="checkbox"/> | 10) Complete and sign preparers declaration of service and return with workbook.  |

**Note:**      **Keep a copy of all data you send the preparer for your records, we are not responsible for U.S. Mail delays, etc...**

## Lexicon of Business Expenses

The list of expenses is nowhere near a complete list of deductibles available to a business. Such a list is impossible to provide. There are more than 350 categories of deductions and literally hundreds & deductibles within each category.

The list that follows consists of the most common. Many of these deductions are associated with operating a business out of the home; others are ordinary expenses found in most any business. This is only a suggested list. It should be used primarily to assist the reader in understanding the vastness of business deductions available. Do not be alarmed if a particular deduction you are personally aware of is not listed. Remember this is only a guide and not intended as all inclusive detailed authority.

1. **ADVERTISING.** Literature price lists, catalogues, display and classified ads in newspapers, magazines, radio, T.V., etc.
2. **BAD DEBTS.** Any due and uncollectible, based on actual expenses incurred. Generally, for accrual method of accounting only).
3. **BANK CHARGES.** Service fees and checking costs, including check imprinting, over-draft protection, and any costs and penalties from late charges and insufficient funds.
4. **BUSINESS GIFTS.** Items given to any prospect, customer or associate, up to \$25 (special exception for corporation) annually per recipient.
5. **CAR and TRUCK EXPENSE.** If only one car, use expense or mileage method. If two or more, or if leasing, use expense only. (Mileage method replaces all actual operating and fixed expenses, including depreciation). However, Mileage Logs are required to determine the percentage of business use: very few exceptions.
6. **MEALS/ENTERTAINMENT (Limited/Non Limited).** Extra activities such as catering, special refreshments for birthday and anniversary parties, ball games, spoiling events, plays, movies, etc, used in conjunction with quite business conversation before during or after.
7. **CONTINUING EDUCATION.** All business related schooling and educational costs. Producing testing, research and development
- 7a. **CONTINUING EDUCATION: Non-related to Business (\$5,250.00)** are available to employees only: subject to restrictions and limitations.
8. **CONTRIBUTIONS.** If provided for in Minutes or Indentures: 100% deductible if to activate business income.
- 8a. **CONTRIBUTIONS:** Subject to limitations, depending of type of entity (10% for c-corps, 50% of AGI for individuals, etc.) and the type of donation (50%, 30%, 20%).
9. **CONVENTIONS and SEMINARS.** Costs of attending or participating in meetings, trade shows and rallies.
10. **COMMISSIONS,** Fees paid, to others for transacting business, a percentage paid to another responsible for a business transaction: \$600.00 requirement to issue a 1099 to individuals and attorneys even if operation out of a corporation.
- ii. **DEMONSTRATIONS and TRAINING.** Portion of groceries used for business. Products used for demonstration purposes or self use of products of promotional purposes (the facts and circumstances must warrant the self-use.)
12. **DUES and PUBLICATIONS.** Newspaper and magazine subscriptions and purchases relative to business from newsstands and subscriptions professional association fees.
13. **EDUCATIONAL SUPPLIES.** Books, records, tapes and any materials used for improvement pertaining to business.



14. FREIGHT. Handling charges, costs of shipments sent and received, including gifts and special carrier delivery such as UPS, Parcel Post, Federal Express, DHL, etc.

15. INCENTIVES and AWARDS. A pin, plaques, applicable production discounts, rewards, costs of contests and prizes - anything expended to generate sales, including raffles, drawings and door prizes (subject of limitation).

16. INSURANCE. Business portion of homeowner's insurance for casualty, fire, theft, property damage, and liability (subject to home office limitations). Business can deduct life insurance, health insurance, private pension plans and annuities (subject to qualifications).

11. INTEREST. Business portion of home mortgage interest and interest on business loans, (subject to home office limitations). Interest on business related expenses from Credit Cards.

18. LEGAL and PROFESSIONAL SERVICES: Payment for services of all kinds such as attorneys, accountants and business consultants. However costs to establish business must be capitalized.

19. OFFICE SUPPLIES. Stationary, pencils, pens, paper clips, envelopes, file folders, erasers, order forms, bookkeeping and art supplies. Computer and printer paper, small equipment items such as pocket calculators, staplers, and paper punches, etc: Also diaries, ledgers, tablets, message pads, etc.

20. PARKING and TOLLS. Meters, space fees, bridge fees and lot costs for business purposes.

21. POSTAGE. Stamps for all correspondence, newsletters, IRS audits, Christmas cards, bills, and all costs of certified, registered

22. PRINTING: Reproduction of newsletters, fliers, brochures, business cards, typesetting, tickets and all copier and fax costs.

23. RENT: Applicable office business rent, meeting rooms and trailers, and all lease costs. Resident has special requirements

24. REPAIRS: Business portion of painting, flooring, resurfacing, concrete fixing, new glass, hardware supplies tools, grass seed, tree surgery, paint rollers, business VCR and other office equipment, Beware "improvements" be capitalized.

25. SAMPLES and DISPLAYS. Service of Product displays or demonstrations, including "Brand X" products and new products used for promotion and samples.

26. SECURITY. Home Alarms (smoke detectors and fire alarms), car alarms, padlocks, electronic sensors, monitoring cameras, and private patrols (subject to home office limitations).

27. STORAGE. Costs of warehouses, lockers, garages, dock fees and hanger space for business purposes.

28. SUPPLIES. Additional items such as linen, coffee makers, cups, napkins, paper towels, interior decorating items, special lights, blackboards, and easels, whiteboards, visual aids, usual office supplies, foods and beverages for sales meetings open to the public and de minimums fringe benefits for employees.

29. TAXES: Business portion of real estate taxes, sales and excise taxes (Do not include sales tax of inventory purchased if Purchases: are gross figures). Payroll and Business License taxes.

30. TRAVEL: Traveling costs such as a plane, train, taxi, and bus fare. Rental cars, lodging, tour and guide fees; special arrangements, (to be reimbursed with appropriate documentation submitted to business entity when expenses is paid for personally) Caution should be used: local and "overnight;" domestic and foreign travel are all treated different.

31. UTILITIES and TELEPHONE: business portions of natural gas and electricity, heating oil, water sanitation. All telephone costs including service charges, message unit, long distance calls and pay phones. (Utilities are subject to home office limitation).

## **Other Deductions**

32. MISCELLANEOUS:

33. ACCOUNTING: Payments for bookkeeping and auditing services.

34. ANSWERING SERVICE. Cost for telephone message services, in home or outside.

35. CLIENT CONTACT. Developing or maintaining communication with clients or prospective client by way of cards; notes, etc.

36. CONTRACT LABOR, Monies paid to those with whom you contract for various tasks, projects, services, etc. (see services).

37. DEPRECIATION. Business furniture, autos, equipment, software and improvements with a useful life of more than one year; and, is not de minimus. Be care of the rules around "Listed Property."

38. LICENSE and FEES. Costs of obtaining permits, licenses for sales, use purposes and any other fees.

39. MARKET DEVELOPMENT. Cost of sales and performance development in specific markets, new product research, application, introduction, and orientation.

40. PEST CONTROL: Cost of products and services pertain to controlling and eliminating rodents, insects, and other vermin.

41. PROPS AND MEDIA supplies needed to assist with business presentations.

42. REFUNDS. Repayments of reimbursements made for products or services rendered.

43. SERVICES. Payments made to Independent Contractors for work performed (1099) in the conduct of non-contract labor.

44. WAGES. Payments for salaries and hired help for which payroll taxes are paid and for W-2's are issued.