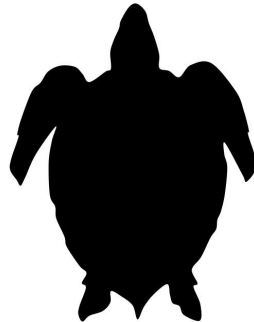


# S-Corporation Tax Organizer



**TUOLUMNE BOOKS LLC**

BOOKKEEPING · PAYROLL · TAXES

Books@Tuolumnegroup.com  
books.tuolumnegroup.com  
415.488.5025

Please upload this tax organizer and all supporting documents to our client portal.  
You may also email the documents to us directly.

<https://accountants.intuit.com/tax-client-portal-for-accountants/client-invitation/>

Feel free to contact us with any questions you may have.

Thank you for choosing Tuolumne Books!



# TUOLUMNE BOOKS LLC

BOOKKEEPING · PAYROLL · TAXES

## Engagement Letter

Client Name: \_\_\_\_\_

Last 4 of SSN/ITIN: \_\_\_\_\_

**This letter is to inform you, the client, of the services we provide and your associated responsibilities.**

Our engagement is limited to performing the following services:

Federal/State Income Tax Service, on Form 1120S (S-Corporation), Tax Year: 2024

### General

This engagement does not include any audit or examination of your books or records. You have the final responsibility for the accuracy and correctness of all income tax returns, attachments, worksheets and documentation, and you should review them carefully, and correct any errors before you accept or sign them.

This engagement pertains only to the service(s) above, and for the corresponding period(s). We are not responsible for delays or late filings caused by incorrect or missing information or delayed responses.

This engagement does not include bookkeeping, payroll or sales tax service.

### Tax Return Preparation

- We will prepare your federal and state tax returns, based on information you provide. Services for preparation of your returns do not include auditing or verification of information provided by you.
- You must complete a tax organizer and supply all supporting documentation before we can prepare your return. We will do our best to file your return as expediently as possible, but cannot guarantee on-time filing.
- In the event your return is audited, you will be responsible for verifying the items reported.
- Fees charged for tax return preparation do not include audit service, IRS representation, amendments or preparing materials to respond to correspondence from taxing authorities.
- The engagement to prepare your tax returns for a given period terminates upon delivery of your completed returns and original documents to you. Please store your supporting documents and copies of your tax returns in a secure place for at least seven years. There may be a fee for sending documents after the completion of this engagement.

### Taxpayer Responsibilities

- You as the taxpayer remain responsible for the payment of all taxes, penalties and interest charges imposed by taxing authorities. You agree that our firm's liability for any and all claims, damages, losses and costs of any nature arising from this engagement is limited to the total amount of fees paid by you to our firm for the specific service and period relating to that liability, and does not include the amount paid for other services or periods rendered under this or any other agreement.
- You agree to provide us all income and deductible expense information. If you receive additional information after we begin working on your return, you will contact us immediately to ensure your completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review your documentation.
- You must be able to provide written records of all items included on your return if audited by either the IRS or state tax authority. We can provide guidance concerning what evidence is acceptable.
- Fees must be paid before your tax return is delivered to you or filed for you.
- Our responsibilities do not include preparation of any other tax returns or periods that may be due to any taxing authority.
- We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

- If your return exposes us to a preparer penalty, and you do not agree to disclose or remove the position in question, we may withdraw from this engagement without completing or delivering your tax returns to you. Such withdrawal will complete our engagement, and the full fee will be due immediately.
- If you have not selected to e-file your returns with our office, you will be solely responsible to file the returns with the appropriate taxing authorities.

**Withdrawal**

Either party may withdraw from this agreement, or part of it, at any time and for any reason. Written notice is required, and withdrawal is immediate. Fees for services rendered or periods begun prior to withdrawal are due in full at the time of withdrawal.

**Fees**

You agree to pay for services rendered. Our fee schedule may be updated from time to time, and fees will always be assessed the then-current rate. All additional services will be billed hourly. The fees below cover the initial preparation of your return, and associated e-signature and e-filing fees only. Significant changes to your return after its initial preparation will be billed hourly.

Form 1040	Individual, without schedule C, D, E or F.....	\$300
Form 1040	Individual, with schedule C, D, E or F.....	\$550
Form 1065	Multi-member LLC, Partnership.....	\$550
Form 1120S	S-Corp.....	\$550
Form 1120	C-Corp.....	\$550

**Privacy**

All information we obtain about you will be provided by you or obtained with your permission, and kept strictly confidential. Our firm has procedures and policies in place to protect your sensitive information. We restrict access to this information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to any third party without your express permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access, but in communicating with us by email, you acknowledge that we cannot guarantee the confidentiality of email communication. Please contact us with any questions regarding our privacy policy.

**Signatures**

By signing below, you acknowledge that you, or your representative, have read, understand, and accept your obligations and responsibilities and that you understand our responsibilities in preparing your tax returns as explained above.

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Representative Signature

Print Name

Date

We appreciate your confidence. Call us at (415) 488-5025 if you have questions.  
Sincerely,



Cian Richardson  
Tuolumne Books LLC

### S-Corporation Tax Organizer

S-Corporation: \_\_\_\_\_

EIN	Name	Date Incorporated	Date of S-Election
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Address: \_\_\_\_\_

Mailing Address	Suite #	City	State	Zip Code
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Contact Name: \_\_\_\_\_ Email: \_\_\_\_\_

Contact Phones: \_\_\_\_\_

(Office)	(Home)	(Mobile)
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Contact Mailing Address	Suite #	City	State	Zip Code
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This organizer is provided to help you gather and organize information relating to preparation of your corporate income tax returns. Please provide us with a copy of the partnership's tax returns for the last year filed if you are a first-time client of Tuolumne Books LLC.

If you are already a bookkeeping client with us, you do not need to complete the income, expense and balance sheet sections of this organizer. We will draw this information directly from your books.

If you maintain your organization's books using a bookkeeping system such as QuickBooks, Quicken or Excel, you may provide us with a profit & loss statement and balance sheet rather than completing the income, expense and balance sheet sections of this organizer.

If you do not have these reports and would like us prepare them for you using Quickbooks, check the box below. You do not need to complete the income, expense and balance sheet sections of this organizer. We will contact you with additional information before we proceed.

I would like Tuolumne Books to set up a Quickbooks account and generate financial reports for me.

Filing Information. Please answer "Yes" or "No" to ALL of the following questions.	Y	No
Is this the Corporation's first year as an s corporation?	<input type="checkbox"/>	<input type="checkbox"/>
What is the state of incorporation? _____ What is the Corporation's state of residence? _____		
What date was the Corporation first authorized to do business in the resident state?		
Did the Corporation have a change of business name during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Was the Corporation's s-election terminated or revoked during the year?	<input type="checkbox"/>	<input type="checkbox"/>
Is there a change of address for the year?	<input type="checkbox"/>	<input type="checkbox"/>
What is the principal business activity of the Corporation?		
What accounting method does the Corporation use? Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other <input type="checkbox"/> (describe) _____		
Does the Corporation file under a calendar year? (If not, what is the fiscal year?)	<input type="checkbox"/>	<input type="checkbox"/>

**Shareholder Information**

<b>First Name—Last Name</b> <i>(Enter information for all shareholders who owned shares at any time during the year)</i>	<b>Social Security Number</b>	<b>Shareholder Mailing Address</b> <b>Street Address</b> <b>City, State, Zip</b>	<b>% of shares owned at start of year</b>	<b>% of shares owned at end of year</b>	<b>Dates of share ownership change (if any)</b>

How many shareholders were there on the last day of the year? \_\_\_\_\_

**Provide the following information for any shareholder who was an officer or 2% or more owner of the Corporation during the year.**

<b>Shareholder/officer name</b>	<b>Wages paid to the shareholder or officer</b>	<b>Health insurance premiums paid for shareholder during the year</b>	<b>Capital contributions made by the shareholder during the year</b>	<b>Distributions made to the shareholder during the year</b>	<b>Shareholder loans to the Corporation during the year</b>	<b>Loans repaid by the Corporation to the shareholder during the year</b>

Business income from other states	
Did the Corporation conduct business in more than one state?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please apportion income by state.	
State name _____	Income apportionment \$ _____ Payroll apportionment \$ _____
State name _____	Income apportionment \$ _____ Payroll apportionment \$ _____
State name _____	Income apportionment \$ _____ Payroll apportionment \$ _____
State name _____	Income apportionment \$ _____ Payroll apportionment \$ _____

Income	
What were the business gross receipts or sales for the year?	\$ _____
What portion of receipts were reported on Form 1099-K?	\$ _____
What portion of gross sales listed above was refunded or returned?	\$ _____
What were the gross receipts from rental property owned by the Corporation <i>(Do not include rental income in gross receipts for the business activity)</i>	\$ _____
Did the Corporation have any other income from this business activity not included in gross receipts above? <i>(If the Corporation had investment or capital gain income for the year, complete the Interest/Dividend and/or Capital Gains Worksheets in this Organizer)</i>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Describe any other income of the Corporation not included elsewhere in this Organizer.	

Cost of Goods Sold (COGS)	
Businesses such as restaurants, retail sellers and manufacturers generally must account for COGS. COGS include all costs associated with manufacturing a product or purchasing a product for resale.	
Do you manufacture or produce a product for sale to customers?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Do you operate a wholesale or retail business where you maintain an inventory of goods?	Yes <input type="checkbox"/> No <input type="checkbox"/>
What was the opening cost of inventory on the first day of the year?	\$ _____
What was the cost of purchases of product (less cost of items withdrawn for personal use)?	\$ _____
Cost of labor related to sale or production of goods held for sale	\$ _____
Materials and supplies used in manufacture or sales production	\$ _____
Other costs of goods not listed above <i>(list these on separate detail worksheet)</i>	\$ _____
Closing inventory at end of year	\$ _____

Business Expenses		Business Expenses	
<b>Advertising</b>	\$ _____	<b>Professional education &amp; training</b>	\$ _____
<b>Auto</b> (Complete <a href="#">auto worksheet</a> )	\$ _____	<b>Rent</b> <i>(office, leasehold, storage)</i> <i>(1099-MISC to unincorporated payees required)</i>	\$ _____
<b>Bank fees and charges</b>	\$ _____	<b>Rent or lease</b> <i>(vehicles, machinery, and equipment)</i>	\$ _____
<b>Cell phone</b> <i>(100% of cost)</i> \$ _____ (x Business use _____%) =	\$ _____	<b>Repairs and maintenance</b>	\$ _____
<b>Commissions and fees</b>	\$ _____	<b>Software</b> <i>(Enter on depreciation worksheet)</i>	\$ _____
<b>Computers, equipment, furniture</b> <i>(Complete the Asset Depreciation Worksheet)</i>	\$ _____	<b>Supplies and small tools</b> <i>(Do not include equipment purchases – use Asset Depreciation Worksheet below)</i>	\$ _____
<b>Contract labor</b> <i>(You must issue a 1099 Misc. to any unincorporated entity to whom you paid \$600 or more for the year)</i>	\$ _____	<b>Taxes - Local &amp; business licenses</b>	\$ _____
		<b>Taxes - Payroll</b> (941, 940 & State)	\$ _____

Dues and Subscriptions	\$	Taxes - State	\$	
Employee benefit programs	\$	Annual corporation fees	\$	
Health Insurance (employee)	\$	Telephone expense (Do not include cost of main home phone line)	\$	
Health Insurance (shareholder)	\$	Travel (Complete <a href="#">Travel Expense Worksheet</a> on Page 5 of this organizer)		
Insurance (other than health)	\$			
Internet service	\$			
Interest – Mortgage (business)	\$	Utilities (Do not include home office)	\$	
Interest – Business credit cards	\$	Wages (W-2s issued to employees)	\$	
Interest – Business loans/credit line	\$	<b>Other Expenses</b>		
Laundry/cleaning/janitorial	\$			
Legal and professional services	\$			
Local (in-town) meals	\$			
Entertainment	\$			
Merchant credit card fees	\$			
Office expense <i>(Do not include equipment purchases – use <a href="#">Asset Depreciation Worksheet</a> below)</i>	\$			
Parking & tolls	\$			
Postage & shipping	\$			

<b>Asset Depreciation Worksheet</b>					
You must report the purchase and disposition of all assets you used in your business. For each asset bought or sold, provide the following information:					
Assets purchased during the year			Assets sold or disposed of during the year		
Description	Date Bought	Cost	Description	Disposition date	Sales price

**Travel Expense Worksheet**

**Meal Per Diem (Important facts)**

- For each day a 2% shareholder of the company traveled away from home for business outside the metro area, the Corporation may claim the actual cost of shareholder lodging and meals. For meals only, the Corporation may reimburse the shareholder a daily per diem amount instead of actual costs.
- For each day a non-shareholder employee of the company traveled away from home for business outside the metro area, the Corporation may choose between claiming the actual cost of employee meals and lodging; or it can reimburse the employee a daily per diem amount for meals and lodging.
- The daily per diem amount varies depending on the city and country the employee traveled to. To calculate the per diem, amount the Corporation is entitled to reimburse, provide a detailing of each city the employee travelled to for business during the year and the number of days in each city.
- The Corporation can alternate between actual expenses and the per diem method for each business trip; however, it may not use both per diem and actual for the same business trip.
- The Corporation may reimburse a partial per diem if an employee or shareholder traveled outside metro area for less than a full day.

City visited (for per diem)	# of days in city	City visited (for per diem)	# of days in city

Travel Expenses		Travel Expenses	
Airfare	\$	Lodging	\$
Bus, train, taxi	\$	Parking & tolls	\$
Entertainment	\$	Other travel (describe below)	
Meals - actual receipts <i>(Do not include cost of meals where you are claiming the daily per diem rate)</i>	\$		\$
			\$
			\$

**Information relating to deductions and credits the Corporation may qualify for. Answer "Yes" or "No" and provide information as applicable.**

	Yes	No	Details
Did the Corporation purchase a plug-in electric vehicle this year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation pay wages to any employees who were members of a targeted group?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation initiate a new 401K plan during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation pay for disabled access equipment or improvements during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation provide for or reimburse employees for childcare expenses during the year?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation make energy-efficiency improvements?	<input type="checkbox"/>	<input type="checkbox"/>	
Did the Corporation manufacture or build a product inside the United States? If so, the following additional information will be needed to complete the Corporation's return: <ul style="list-style-type: none"> <li>• Gross receipts from sales of domestically produced product</li> <li>• Cost of domestically produced goods</li> <li>• Expenses, deductions or losses directly allocable to the domestic product</li> <li>• Expenses, deductions or losses indirectly allocable to the domestic product.</li> <li>• Wages paid for the year.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	



**Business Use of Automobile**

Documentation must be kept proving business use of Corporation-owned or shareholder-owned vehicles.

- If a shareholder or an employee used his or her automobile for active conduct of Corporation business:
  - The Corporation can provide reimbursement for actual operational expenses of the vehicle or it can reimburse using an allowable standard mileage rate.
  - A written log or other record must be maintained and submitted to the Corporation. ○ For each shareholder or employee for whom the Corporation paid auto-expense reimbursements during the year, the Corporation should maintain a written record of the expenses incurred and the reimbursements paid.
- The Corporation may claim actual operational expenses incurred for vehicles that are owned by the Corporation.
  - Proof of business use in the form of a mileage log or a written calendar must be maintained unless it can be shown the vehicle was 100% business use.
  - If the business provided a vehicle for employee use, complete Section B below.

**For any vehicle that was used by a 5% or more owner of the business, additional information must be reported to IRS. Complete Section A shown below.**

**Section A**

**Provide the following information for each vehicle used by a 5% or more owner of the business**

Purchase price of vehicle	\$
Description ( <i>Model and year of vehicle</i> )	
Date vehicle was first used in your business	
For this tax year only, enter the number of miles your vehicle was used for:	
<b>Business miles</b> ( <i>not including commute miles</i> )	
<b>Commuting miles</b>	
<b>All other personal-use miles</b>	
Interest paid on auto loan used to purchase this vehicle	\$
Was the vehicle available for personal use? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Was the vehicle used primarily by a 5% or more owner of the Corporation? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Is another personal-use auto available? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Was the standard mileage rate used last year? Yes <input type="checkbox"/> No <input type="checkbox"/>	

**Section B**

**Additional Questions for Corporations Providing Vehicles for Use by Employees**

Does the Corporation maintain a written policy prohibiting all personal use of company vehicles?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the Corporation maintain a written policy prohibiting all use except commuting?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the Corporation treat all use of vehicles by employee as personal use?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Does the Corporation provide more than five vehicles to employees and keep records?	Yes <input type="checkbox"/> No <input type="checkbox"/>

**Automobile Expenses**

Mileage reimbursement amount paid to shareholders and employees for the year \$ _____			
Garage rent	\$	Repairs	\$
Gas	\$	Tires	\$
Insurance	\$	Tolls	\$
Licenses	\$	Registration fees	\$
Oil	\$	Other expenses (list):	\$
Parking fees	\$		\$
Lease payments	\$		\$

### Interest and Dividend Income Worksheet

- Please attach copies of all interest and dividend statements the Corporation received for the year.
- If the Corporation received interest payments under a seller financed mortgage, we will need the name, address, and SSN or EIN of the party making payments.
- For each payer of interest or dividends, enter the total interest or dividend amount received.

Do you have money in or ownership over a bank account in a foreign country? Yes  No

Name of bank or other payer	Interest Received	Name of corporation or other payer	Dividends Received
	\$		\$
	\$		\$
	\$		\$
	\$		\$

Does the Corporation have ownership or control over a foreign financial account or trust? Yes  No

If yes, provide the name(s) of the foreign country and maximum account values for the year \$\_\_\_\_\_

### Sale of stock, real estate or other property

- Please attach copies of year-end brokerage statements relating to stock sales
- If real estate was sold during the year, provide copies of closing papers

Description of property sold	Date purchased	Purchase Price	Date Sold	Sales Price

### Corporation Balance Sheet

If the Corporation gross receipts and/or assets at the end of the year were greater than \$250,000 the following information must be provided to the IRS. Even if the Corporation is not required to provide this information, we request you provide it if possible.

Assets at year end		Debts and Equity at year-end	
Bank account end of year balance	\$	Accounts payable at year end	\$
Accounts receivable at end of year	\$	Payables less than 1 year	\$
Loans to Shareholders	\$	Payables more than 1 year	\$
Mortgages and loans held by Corp.	\$	Capital Stock	\$
Stocks, bonds and securities	\$	Loans from shareholders	\$
Other current assets (describe)	\$	Retained Earnings	\$

I affirm that the information contained in this tax organizer, submitted to Tuolumne Books LLC for preparing tax returns, is true, correct, and complete to the best of my knowledge. I further affirm that I have documentation/receipts to support this information.

\_\_\_\_\_ Signature

\_\_\_\_\_ Print Name

\_\_\_\_\_ Title

\_\_\_\_\_ Date

By signing above you also affirm that you have received and reviewed the year-end bookkeeping statements organized by Tuolumne Books LLC and agree that they are true, correct and complete to the best of your knowledge.

## Documentation

**Please provide the following documentation with your completed tax organizer:**

- The Social Security cards for all people included on your tax return.
- Driver's license, passport, or state identification card (or government-issued photo ID) for all people included on your tax return.
- Copy of last year's tax return (new clients only).

**If Applicable:**

- Other income forms, such as 1099-MISC (stock income), 1099-INT (interest income), and 1099-DIV (dividend income).
- Year-end balance sheet, profit & loss and statement of cashflows
- 1099S and closing statements (proceeds from real-estate transactions).
- Any other miscellaneous forms, receipts, or records sent to you for tax purposes.