

**Corporation, S Corporation, Partnership
Tax Client Checklist
December 31 2019**

Please forward the following "checklist" of items, when completed, to:

By mail at: J Edgar Group PLLC
48 Brook St
Manchester NH 03104

Notes

Or by e-mail at: For Joanne = joanne@jedgarcfo.com, For Peter = ppike@jedgarcfo.com, For John = john@jedgarcfo.com
Or by secure upload link which we can provide via email,

Company Name _____ Tax ID _____

- | | | | |
|----|--------------------------|--|--|
| 1 | <input type="checkbox"/> | Please provide financial statements for the year ended December 31, 2019, including a Balance Sheet, Income Statement, and Trial Balance, ideally in excel format on _____
Or provide portable or backup copy of your QB data file or access to your accounting records | |
| 2 | <input type="checkbox"/> | Cash Account - You certify each cash account has been reconciled for each month of the year. All old reconciling items have been resolved or adjusted. | |
| 3 | <input type="checkbox"/> | Provide details of any foreign bank accounts. | |
| 4 | <input type="checkbox"/> | Please provide AR Aging as of year end and indicate whether accounts over 90 are collectable | |
| 5 | <input type="checkbox"/> | Please provide a reconciliation and support for prepaid assets if applicable. | |
| 6 | <input type="checkbox"/> | Please provide detail listing for Inventory including cost of each item, if applicable. | |
| 7 | <input type="checkbox"/> | Detail on fixed asset additions made, if any. Please provide the date placed in service, a complete description and the full purchase price. If any assets were exchanged for new assets, please provide the exchange details. | |
| 8 | <input type="checkbox"/> | Detail on fixed asset disposals/sales, if any. Please provide all book details on the calculation of any gain or loss on disposal/sale. (Date of disposal, proceeds, etc.) Provide copies of purchase and sale agreements. | |
| 9 | <input type="checkbox"/> | Please provide AP Aging as of Year end. Please explain any unpaid bills over 90 days. | |
| 10 | <input type="checkbox"/> | Please provide reconciliation and support for accrued expenses if applicable. | |
| 11 | <input type="checkbox"/> | Confirm all loan accounts reconcile to lender records. | |
| 12 | <input type="checkbox"/> | Provide activity details for any shareholder or member loans or capital contributions. | |
| 13 | <input type="checkbox"/> | Provide details for any shareholder or member ownership changes. | |
| 14 | <input type="checkbox"/> | Provide details for any sales outside the USA | |
| 15 | <input type="checkbox"/> | Meals and Entertainment detail - A detailed schedule of meals and entertainment expenses, most of which are subject to a 50% limitation. Entertainment is no longer deductible. Required information includes account descriptions and detail of the type of expenses included in each account (amount of staff meals should be separate as they are 100% deductible). Generally QuickBooks detail for M&E accounts is sufficient. | |
| 16 | <input type="checkbox"/> | Copies of payroll tax returns and wages statements filed, (federal) as noted below:
<input type="checkbox"/> o W-3/W-2 Forms
<input type="checkbox"/> o 1096 cover for 1099 Forms | |
| 17 | <input type="checkbox"/> | Detail on business gifts, if any. Please provide the GL detail of the gifts account. Business gifts are limited to \$25 per recipient / per year for tax purposes. | |
| 18 | <input type="checkbox"/> | Please provide the amounts of all federal or state tax payments made in 2019 (list by Federal or state, type of Tax, date and amount) | |
| 19 | <input type="checkbox"/> | Detail of business interest expense accounts | |

State Information:

- | | | |
|----|--------------------------|--|
| 1 | <input type="checkbox"/> | Please list the states in which the entity has a physical location and/or rented or leased property. (This includes rented space for inventory, if any.) |
| 2 | <input type="checkbox"/> | Please list the states in which the entity's employees reside. |
| 3 | <input type="checkbox"/> | If different than #2, please list the states in which the entity is registered and pays unemployment tax. |
| 4 | <input type="checkbox"/> | If different than #3, please list the states in which the entity is registered to do business. (Registered with the Secretary of State's Office) |
| 5 | <input type="checkbox"/> | In what states do the entity's employees visit customers or vendors, if any? |
| 6 | <input type="checkbox"/> | What specific activities do the entity's employees perform in the states listed for #s 2 through 5 above? |
| 7 | <input type="checkbox"/> | Please list the states in which the Company used independent contractors / brokers to sell or service its products, or provide other services on its behalf. Please indicate the types of services provided. |
| 8 | <input type="checkbox"/> | Please provide sales, payroll and property by state. |
| 9 | <input type="checkbox"/> | If applicable, in which states does the entity file sales/use tax returns? |
| 10 | <input type="checkbox"/> | Is the entity currently participating in or has the entity applied for any state tax incentive programs? If yes, please list the states and the programs. |
| 11 | <input type="checkbox"/> | Has the entity been contacted by any states in which it has not previously filed income tax returns? If yes, please provide copies of the correspondence. |