



Organizer

Partnership

This organizer is designed to assist you in gathering the information necessary to prepare the current year's tax return. Please complete it in full and provide details and documentation as requested.

The Internal Revenue Service (IRS) matches information returns with amounts reported on income tax returns. A negligence penalty may be assessed where income is underreported. Accordingly, all Forms 1099, Schedules K-1 and other information returns reflecting amounts reported to the IRS should be submitted with this organizer.

Also, enclosed is an engagement letter which explains the services that will be provided to the partnership. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

The original filing deadline for your partnership (Form 1065) return is **March 15th, 2020** _____. Your completed tax organizer needs to be received no later than **January 31st, 2020** _____. Any information received after that date may require an extension to be filed for this return.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest.

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact **Amevo, CPA, MBT, CPPM** .

Email camevo@globalportfolioconsulting.com Phone **612 964 0938** _____

If you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by _____

Title _____

Organization name _____ Telephone no. _____

Address _____ Fax no. _____

Email address _____

Tax period _____ Federal ID no. _____ State ID no. _____

Provide a general ledger, trial balance, balance sheet and profit and loss statement by activity.

If you use QuickBooks, please provide a backup or accountant's copy of your file. If you need help providing a copy, please contact our office.

In addition, provide the below information.

100) General information	Yes/ Done	No/ N/A
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▶ 101) If this is the first year we will prepare your tax return(s), provide the following from your file or your prior accountant:

- | | | |
|--|--------------------------|--------------------------|
| 1. Partnership or LLC agreement | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Tax returns for the prior three years | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Depreciation schedules | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Partner basis carryforward schedule | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Partner buy or sell agreement | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. If applicable, provide the election to have a tax year other than a calendar year (Form 8716) and a schedule of tax deposits. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Capital account reconciliation | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Copies of any other tax elections made by the partnership | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Permission to contact the predecessor preparer for this tax return
If permission is granted, please provide the predecessor's contact information. | <input type="checkbox"/> | <input type="checkbox"/> |

▶ 102) Has the partnership or LLC been notified of any changes to previous returns by any taxing authority? If yes, provide copies of all correspondence.

▶ 103) Have there been any amendments to the partnership or LLC agreement? If yes, provide copies of amendments since the last year.

	Yes/ Done	No/ N/A
▶ 104) Has the partnership agreement been updated for the partnership audit regulations (including, but not limited to, appointing a partnership representative and noting how adjustments proposed by the IRS should be allocated)?	<input type="checkbox"/>	<input type="checkbox"/>

▶ 105) Provide the following information for each partner or member (including new partners):		
1. Name and address	<input type="checkbox"/>	<input type="checkbox"/>
2. Social Security or taxpayer identification number	<input type="checkbox"/>	<input type="checkbox"/>
3. Partner or member designation (general, limited or managing)	<input type="checkbox"/>	<input type="checkbox"/>
4. Type of entity	<input type="checkbox"/>	<input type="checkbox"/>
5. Domestic or foreign	<input type="checkbox"/>	<input type="checkbox"/>
6. Profit sharing percentage	<input type="checkbox"/>	<input type="checkbox"/>
7. Loss sharing percentage	<input type="checkbox"/>	<input type="checkbox"/>
8. Percentage ownership relationship, if any, to other partnerships or corporations	<input type="checkbox"/>	<input type="checkbox"/>
9. Changes in partners' or members' ownership interests after Oct. 22, 1986 (if not previously provided)	<input type="checkbox"/>	<input type="checkbox"/>
10. Guaranteed payments paid	<input type="checkbox"/>	<input type="checkbox"/>
11. Cash or property contributions and distributions	<input type="checkbox"/>	<input type="checkbox"/>

▶ 106) Which general partner, LLC member or third party should be designated as the partnership representative?		

Contact information for representative: _____		

▶ 107) Has there been a change in ownership since last year? If yes, provide the following:	<input type="checkbox"/>	<input type="checkbox"/>
1. Date(s) of transfer _____		
2. Type of transfer:		
a) Sale	<input type="checkbox"/>	<input type="checkbox"/>
b) Gift	<input type="checkbox"/>	<input type="checkbox"/>
c) Inheritance	<input type="checkbox"/>	<input type="checkbox"/>
3. Sale price or fair market value (FMV) of partnership interest transferred (include FMV from estate return if transfer is due to death)	<input type="checkbox"/>	<input type="checkbox"/>
4. Copy of the report of a sale or exchange of certain partnership interest (Form 8308), if applicable	<input type="checkbox"/>	<input type="checkbox"/>

	Yes/ Done	No/ N/A
<hr style="border-top: 1px dashed black;"/>		
▶ 108) Did any of the partners' or members' taxable years change during the year? If yes, attach a schedule detailing the change.	<input type="checkbox"/>	<input type="checkbox"/>
1. Did the partnership or LLC acquire or dispose of a business or business segment during this tax year? If yes, attach a copy of the contract or agreement.	<input type="checkbox"/>	<input type="checkbox"/>
2. Did the partnership or LLC engage in any new activities during this tax year? If yes, attach a description of the new business.	<input type="checkbox"/>	<input type="checkbox"/>
3. Did the partnership or LLC discontinue operations for this year?	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		
▶ 109) Does the partnership or LLC have any of the following employee benefit plans? If yes, provide copies of the plan documents.		
1. Qualified retirement plan(s)?	<input type="checkbox"/>	<input type="checkbox"/>
a) If yes, please be advised that you may be required to file an annual report (Form 5500).		
b) Number of plans _____		
c) Are contribution amounts available? If so, please provide.	<input type="checkbox"/>	<input type="checkbox"/>
2. Simplified Employee Pension (SEP) or Savings Incentive Match Plan (SIMPLE)?	<input type="checkbox"/>	<input type="checkbox"/>
a) If yes, please be advised that you may be required to file an annual report (Form 5500).		
b) Are contribution amounts available? If so, please provide.	<input type="checkbox"/>	<input type="checkbox"/>
3. Cafeteria plan?	<input type="checkbox"/>	<input type="checkbox"/>
a) If yes, please be advised that you may be required to file an annual report (Form 5500).		
b) Are contribution amounts available? If so, please provide.	<input type="checkbox"/>	<input type="checkbox"/>
4. Non-qualified deferred compensation plan(s) or agreement(s)?	<input type="checkbox"/>	<input type="checkbox"/>
a) If yes, has the "one-time-only" filing with the Department of Labor been done?	<input type="checkbox"/>	<input type="checkbox"/>
5. Are there other benefit plans not described above? If so, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
<hr style="border-top: 1px dashed black;"/>		

	Yes/ Done	No/ N/A
▶ 110) Did the partnership/LLC include taxable fringe/welfare benefits such as health insurance, group life insurance, educational assistance, non-accountable expense allowances, and personal use of company vehicles in compensation on employees' Forms W-2 and, if applicable, subject such amounts to payroll taxes? If yes, provide a schedule by partner/member of fringe benefits paid on behalf of each partner/member and indicate which accounts have been charged.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 111) Provide copies of all federal and state payroll tax reports filed including Forms W-2/W-3, 940 and 941.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 112) Did the partnership make any payments that would require it to issue Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
1. If yes, did the partnership file all required Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
Note: In general, Form 1099 will be required to be issued to each person to whom was paid at least \$600. There are other situations for which Form 1099 will be required.		
▶ 113) Provide copies of Forms 1099/1096, 1042, 8804, 8805, 5471, 8865, 8858, 8886 and 5500 that have been filed.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 114) Provide copies of Forms 1099, 1099-B, 5471, 8865, 8858, 8886 and Schedules K-1 that have been received.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 115) Provide schedules of interest and dividend income not included on Forms 1099.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 116) Did the partnership or LLC have loans with partners/members or other related parties during the tax year? If yes, attach a schedule indicating the amount of the loan, date of transaction, interest rate and payments. Also, attach a copy of the note if not previously provided.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 117) Does the partnership or LLC own an interest in any other entity including but not limited to a partnership, C corporation, LLC, S corporation, trust or disregarded entity? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 118) Was there a distribution of property or a transfer (for example, by sale or death) of a partnership or LLC interest during this tax year? If marketable securities were distributed, provide the date of distribution and fair market value at distribution date(s).	<input type="checkbox"/>	<input type="checkbox"/>
▶ 119) Has the partnership or LLC ever elected to "step up" the basis of any assets in connection with the death of a partner/member or a change in ownership (Sec. 754 election)?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 120) Did the partnership or LLC acquire, use, dispose of or hold any virtual currency (such as bitcoin)? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>

Yes/ No/
Done N/A

- ▶ 121) Did the partnership or LLC, at any time during the tax year, have an interest in, or signature authority over, a foreign bank or securities account? If the aggregate value of all the accounts exceeded U.S. \$10,000 at any time during the year, please complete the following:

Name and address of financial institution	Account type (bank/securities/ other)**	Account number	Maximum value during the year*	Currency and exchange rate used	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life) and an annuity policy with cash surrender value.

- ▶ 122) Does an individual own (directly, indirectly or constructively) at least 80% of the capital or profits interest in the partnership and does the partnership have at least 50% of its gross income from passive income?

If yes, does the partnership or LLC have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year, or more than \$75,000 at any time during the tax year?

If yes, please complete the following schedule (only include assets not previously listed above for FinCEN 114 reporting).

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/ exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

	Yes/ Done	No/ N/A
▶ 123) Was the partnership or LLC the grantor of, or transferor to, a foreign trust during the tax year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 124) Does the partnership or LLC do business or have activity in more than one state? If yes, list the states. _____	<input type="checkbox"/>	<input type="checkbox"/>
1. Provide copies of supporting schedules reflecting the property, rents, payroll and sales by state.	<input type="checkbox"/>	<input type="checkbox"/>
2. Provide a schedule of state income tax withholding for non-resident partners or members.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 125) Does the partnership or LLC file use tax returns in any state?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 126) Does the partnership or LLC have any unpaid use tax at this time?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 127) Is this a final return?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 128) If required, do you agree to have this return filed electronically?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 129) Did the partnership or LLC change any accounting methods during the year?	<input type="checkbox"/>	<input type="checkbox"/>
1. Has an application for a change in accounting method (Form 3115) been filed?	<input type="checkbox"/>	<input type="checkbox"/>

200) Income	Yes/ Don	No/ N/A
▶ 201) Does the partnership or LLC engage in more than one trade or business activity? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 202) Does the partnership or LLC engage in a service activity? If yes, describe the activity. _____	<input type="checkbox"/>	<input type="checkbox"/>
▶ 203) Does the partnership or LLC engage in any rental real estate activity? If yes, attach details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 204) Did the partnership or LLC own any securities that became worthless or loans that became uncollectible during the year? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 205) Did the partnership or LLC acquire any "qualified small business stock"? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 206) Did the partnership or LLC invest any gain proceeds in a qualified opportunity fund? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 207) Does the partnership or LLC engage in farming activities? If yes, provide details, including a schedule with the amount and description of any income and expenses.	<input type="checkbox"/>	<input type="checkbox"/>

	Yes/ Done	No/ N/A
▶ 208) During the tax year, did the partnership or LLC acquire, sell or dispose of any assets used in the business? If yes, provide a schedule listing: —Description of asset sold (Closing Disclosure for real estate) — Date acquired —Date sold or purchased — Original cost or basis —Sales price or purchase price — Depreciation claimed in prior years — Selling expenses	<input type="checkbox"/>	<input type="checkbox"/>
▶ 209) Did the partnership or LLC have any sales during the year that qualify for the installment method of reporting? If yes, provide a copy of the agreement, a schedule of payments received and the beginning-of-year contract balances. If available, provide an amortization schedule.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 210) Were there any sales or exchanges during the year between the partnership/member and a partner or member or other related party? If yes, provide a detailed listing.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 211) Did the partnership or LLC engage in any bartering activity during the year? If yes, provide a schedule of all such activities.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 212) Did the partnership or LLC have any foreign sales? If yes, provide sales by country and amounts.	<input type="checkbox"/>	<input type="checkbox"/>

300) Deductions and credits	Yes/ Done	No/ N/A
▶ 301) Were there any payments to partners/members during the year for services or for the use of capital determined without regard to income? If yes, provide a description and the amounts involved for each partner/member.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 302) Provide copies of all schedules reflecting the calculation of the amount of general and administrative expenses required to be capitalized in ending inventory or associated with self-constructed assets.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 303) Is there a written acknowledgment for any charitable contribution made of \$250 or more? Note that receipts or bank records must be provided as documentation for all cash contributions. 1. Did the partnership or LLC make any non-cash contributions, such as inventory or property? If yes, provide details by account posted. Provide an appraisal and donee confirmation if over \$5,000. 2. Did the partnership or LLC make any contributions during the tax year to college institutions for the right to purchase tickets or seats at athletic events? If yes, provide details. 3. Did the partnership or LLC make political contributions during this tax year? If yes, provide details by account posted.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 304) Did the partnership incur any expenses to influence legislation (lobbying)? If yes, provide a schedule of lobbying expenses and indicate to which accounts these expenses were posted.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 305) Did the partnership or LLC pay any penalties or fines during the tax year? If yes, list amounts and indicate the reason for the penalty, fine or other expense and which accounts these expenses were posted.	<input type="checkbox"/>	<input type="checkbox"/>

	Yes/ Done	No/ N/A
<p>▶ 306) Did the partnership or LLC pay or incur any expenses, including settlements, other payouts or attorney fees, related to a sexual abuse or sexual harassment claim, if the payments are subject to a nondisclosure agreement? If yes, provide amounts and indicate to which accounts these expenses were posted.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>▶ 307) Did any partners or members contribute any assets to the partnership or LLC during the year?</p> <p>If yes, provide a schedule of such assets received including date placed in service and partner's or member's basis and fair market value in such assets.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>▶ 308) Does the partnership or LLC own or lease any vehicles? If yes, provide the following information for each vehicle (note: certain exceptions may apply for taxpayers with more than five vehicles):</p> <p>—Vehicle description — Other personal miles</p> <p>—Date placed in service — Total miles</p> <p>—Business miles — Average daily round trip commuting distance</p> <p>—Commuting miles</p> <p>1. Does the partnership or LLC have evidence to support the claimed business use?</p> <p> If yes, is the evidence written?</p> <p>2. Were the vehicles available for personal use during off-duty hours?</p> <p>3. Were the vehicles used primarily by a more than five percent owner or related person?</p> <p>4. Is another vehicle available for personal use?</p> <p>5. Provide a copy of the lease for any leased vehicles. If not available, provide the following: date of lease, term of lease, fair market value at inception and lease payments.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>▶ 309) Regarding the partnership's policy for vehicles:</p> <p>1. Does the partnership or LLC maintain a written policy that prohibits all personal use of vehicles, <u>including</u> commuting, by employees?</p> <p>2. Does the partnership or LLC maintain a written policy that prohibits personal use of vehicles, <u>excluding</u> commuting, by employees?</p> <p>3. Does the partnership or LLC treat all use of vehicles by employees as personal use?</p> <p>4. Does the partnership or LLC provide more than five vehicles to employees and retain the information received from employees concerning the use of vehicles?</p> <p>5. Does the partnership or LLC require or maintain copies of vehicle logs?</p>	<input type="checkbox"/>	<input type="checkbox"/>

	Yes/ Done	No/ N/A
▶ 310) Did the partnership or LLC have any meals or entertainment expenses? If yes, provide details by account posted, including separate information for business meals and entertainment. Note that activities considered to be entertainment are not deductible.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 311) Did the partnership or LLC provide any qualified transportation fringe benefits to employees? If yes, provide the amount and indicate to which accounts these expenses were posted.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 312) Did the partnership or LLC pay any social or entertainment club dues? If yes, provide details by account posted.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 313) Will all compensation-related accruals (including vacation pay) be paid within 2½ months of year end? If no, provide details of unpaid amounts.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 314) Provide copies of certification for employees of target groups and associated wages paid that qualify for the work opportunity tax credit.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 315) Provide details of health insurance premiums paid for employees including a copy of Form 1094-C, if applicable.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 316) Did the partnership or LLC provide paid medical and family leave to employees pursuant to a written policy? If yes, provide a copy of the policy and, for each applicable employee, the amount of wages paid, the employee's normal hourly wage rate and the number of hours of leave for which the employee was paid.	<input type="checkbox"/>	<input type="checkbox"/>

Comments/explanations

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