

1065 TAX RETURN ORGANIZER

(FOR INTERNAL USE ONLY BY THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED)

TAX YEAR ENDED: Month _____ Year _____ **CURRENT DATE** _____

TO AVOID DELAY WITH YOUR RETURN PLEASE ANSWER ALL QUESTIONS AND PROVIDE COPIES OF ALL DOCUMENTS REQUESTED

CAUTION: A MINIMUM POTENTIAL PENALTY OF \$10,000 PER FORM MAY APPLY IF AN FBAR, FORMS 5471 AND/OR 8938 ARE REQUIRED AND ARE NOT TIMELY FILED**PART I – GENERAL INFORMATION**

1. Name of partnership _____ Telephones: Home _____ Office _____
2. Address _____ Cell _____ Fax _____
_____ Email _____
3. U.S. Taxpayer Identification Number (Employer Identification Number), if any _____
4. State (or Province) of formation _____ Date of formation _____
5. Name and address of individual to whom return is to be sent _____

6. Name and address of individual to whom you would like an additional copy of the return to be sent _____

7. Has the partnership ever filed a U.S. tax return? Yes / No _____. Please attach a copy unless it was prepared by us.
8. How many partners does the partnership have? _____. Are any partners not individuals? Yes / No _____
9. For each partner, please provide: Name, address, type of entity, country of formation, U.S. Tax ID, ownership percentage, citizenship, and residency for income tax purposes. If there are any non-U.S. partners, please contact us immediately.
10. Have financial statements been prepared for the partnership for the current tax year? Yes / No _____
If "Yes", please attach a copy.
If "No", has a "trial balance" been prepared for the partnership? Yes / No _____
If you are not intending to have either financial statements or a "trial balance" prepared please provide us with the details of all the company's transactions for the tax year as well as the beginning and ending capital account balance of each partner.
11. At the end of the partnership's tax year, did any domestic or foreign corporation, partnership or trust own directly, indirectly, or by attribution 50% or more of the interest in the partnership? Yes / No _____
If "Yes", please provide details.
12. At the end of the partnership's tax year, did any individual or estate own directly, indirectly, or by attribution 50% or more of the interest in the partnership? Yes / No _____
If "Yes", please provide details.
13. At the end of the partnership's tax year, or any time during the year, did the partnership itself own directly or indirectly or by attribution 20% or more of the voting stock of any domestic or foreign corporation and/or any interest in a domestic or foreign partnership or trust? Yes / No _____
If "Yes", please provide details.
14. Did the partnership have an interest in a domestic or foreign "Disregarded Entity"? Yes / No _____
If "Yes", please provide details.
15. At any time during the year, did the partnership have a relationship with any foreign trust, make any contributions or receive any income or have any other transactions with a foreign trust? Yes / No _____
16. Please attach copies of any of the following that were not previously provided to us:
 - a) Articles of organization,
 - b) Partnership agreement,
 - c) Any mortgage documents, and
 - d) Deed and settlement statement (HUD-1) or closing disclosure from the purchase of all real estate owned by the partnership.
17. In which jurisdictions (countries, states) does the partnership operate or have assets in? _____
18. What is the nature of its operations in each state? _____
19. Does the partnership have a Registered Agent in the state(s) where it transacts business, as required by law? Yes / No _____
20. Has the partnership filed all required State Annual Reports and Registration Statements for each state in which it operates? Yes / No _____

Please complete reverse side also

21. Under any U.S. state law, is the partnership considered to have Nexus? Yes / No _____
22. Under U.S. tax law, is the partnership considered engaged in a trade or business? Yes / No _____
23. Under U.S. tax treaty concepts, does the partnership have a permanent establishment in the U.S.? Yes / No _____

PART II – INTERNATIONAL REPORTING REQUIREMENTS

24. For each non-U.S. partner, has the partnership received IRS Form W-8ECI, W-8BEN, and/or W-8BEN-E? Yes / No _____
If “Yes”, please provide a copy of each form. If “No”, please contact us.
25. Has the partnership provided IRS Form W-8IMY with Form W-8ECI, W-8BEN, and/or W-8BEN-E to each payor of U.S. source income? Yes / No _____
If “Yes”, please provide a copy. If “No”, please contact us.
26. Did the partnership have any transactions with related parties? Yes / No _____
If “Yes”, please describe on a separate sheet. (Examples include rent paid between the partnership and a partner or family member of a partner, loans, or interest or fees accrued or paid between the partnership and a partner or family member of a partner, and business transactions with a partner or family member of a partner. These are only a few examples.)
27. At any time during the year, did the partnership own, or have signing authority, over a bank account, securities account or other financial account outside the United States? Yes / No _____
If “Yes”, please complete the “FBAR and Form 8938 organizer”. A potential penalty of \$10,000 may apply for non-disclosure.

PART III – INCOME EARNED

28. Did the partnership earn or receive business income during the year? Yes / No _____
If “Yes”, please attach a statement describing the nature of the business, the income and expenses for the year, the country in which the income was earned, details of assets purchased or sold and information about U.S. office premises and U.S. agents.
29. Did the partnership earn or receive any rental income from real estate? Yes / No _____
Did the partnership sell any real estate during the year? Yes / No _____
If “Yes” to either question, please call our office to request the appropriate real estate organizer.
30. Did the partnership earn or receive any other income? Yes / No _____
If “Yes”, please describe, including the payor, amount, and the country in which it was earned.

PART IV – OTHER

31. During the calendar year did you pay U.S. source expenses aggregating US \$600 or more to any individual, unincorporated business, or attorney? Yes / No _____
If “Yes”, please provide details.
If “Yes”, did the partnership file Form 1099-MISC and/or 1099-NEC for the above U.S. expenses? Yes / No _____
32. Did the partnership pay any U.S. federal (such as FIRPTA withholding) or state income tax? Yes / No _____
If “Yes”, provide details including payment dates.
33. Was all required State and Local Sales Tax and Tourist Development Tax paid? Yes / No _____
If “No”, please explain.
34. Please provide details of charitable contributions, casualty or theft losses in the U.S. and any business expenses.
35. Did the partnership own or sell any Canadian, European, or other non-U.S. mutual funds or exchange traded funds (ETFs) at any time during the year? Yes / No _____
If “Yes”, please complete the separate organizer “Passive Foreign Investment Company Organizer”.
36. Did you receive any COVID related relief? (For example: an EIDL grant or an EIDL or PPP loan) Yes / No _____
If “Yes”, please explain.
37. **Have you answered all questions & supplied all documents requested on this questionnaire?** Yes / No _____
If “No” your tax return may be delayed and/or the fee may be increased because of the extra time required.

Signed: _____

PLEASE RETURN TO: THE BRUNTON, STRACHAN & KHAN CPA FIRM, CHARTERED

4710 NW BOCA RATON BLVD, #101, BOCA RATON, FL 33431

Tel: (561) 241-9991 Fax: (561) 241-6332 Email: tax@taxintl.cpa Website: www.taxintl.cpa

Please include a US \$1,500 retainer payable to “The Brunton, Strachan & Khan CPA Firm” with this organizer.

If you wish, retainers can be paid online with a credit card or eCheck. Please go to our website, www.taxintl.cpa and scroll down to “Make Payment” on the lower right side, or call our office to make a credit card payment over the phone.