



**GONZALEZ & HAWKINS**  
LLC

This organizer is designed to assist you in gathering the information necessary to prepare the current year’s tax returns. 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 unreported. 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 corporation. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

Your S-corporation income tax returns are due on **March 15, 2019** and corporate income tax returns are due on **April 15, 2019**. In order to meet this filing deadline, your completed tax organizer needs to be received no later than **February 22, 2019**. Any information received after this date **may** require an extension to be filed for this return.

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

We look forward to providing services to you. Should you have questions regarding any items, please do not hesitate to contact **Samantha Hawkins, CPA, MST**.

Email [shawkins@gonzalezandhawkins.com](mailto:shawkins@gonzalezandhawkins.com) Phone **240-565-1554**

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

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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 \_\_\_\_\_

Address \_\_\_\_\_

Telephone no. \_\_\_\_\_ Fax no. \_\_\_\_\_

Contact person \_\_\_\_\_ Contact email address \_\_\_\_\_

Corporate website \_\_\_\_\_

Tax period \_\_\_\_\_ Federal ID no. \_\_\_\_\_ State ID no. \_\_\_\_\_

Provide a general ledger, trial balance, depreciation schedules, balance sheet and profit and loss statement by activity. In addition provide the following information:

| 100) General information  | Yes/<br>Done             | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| ▶ 101) If this is the first year we will prepare your tax return(s), provide the following from your files or your prior accountant:                  |                          |                          |                          |
| 1. Tax returns for the prior three years  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Depreciation schedules   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. List of all investments  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. All tax carryforward schedules, such as net operating losses, tax credits, charitable contributions, etc.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Shareholder buy or sell agreement(s)   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Copies of rulings issued by the IRS or other tax authorities   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Copies of corporate documents, such as articles of incorporation and bylaws  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Copies of any tax elections or revocations in effect   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Copy of Form 8832 and acceptance letter from the IRS if an entity classification election has been made  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Permission to contact predecessor preparer for this tax return<br>If permission is granted, please provide the predecessor's contact information. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <hr/>   |                          |                          |                          |
| S corporations only   |                          |                          |                          |
| 11. Copy of Form 2553 filed and the S election acceptance letter from the IRS   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

|   | Yes/<br>Done             | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| 12. A list of all shareholders and provide the following information:   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (a) Name  |                          |                          |                          |
| (b) Address   |                          |                          |                          |
| (c) Tax ID no.  |                          |                          |                          |
| (d) Type of entity  |                          |                          |                          |
| (e) Number of shares or percentage of ownership type of entity  |                          |                          |                          |
| 13. Shareholder basis schedules   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. If the corporation was a C corporation prior to making the S election, provide a copy of the schedule of net built-in gains and accumulated earnings and profits. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Has the corporation elected a fiscal year-end? If yes, provide a copy of Form 8716 and the last Form 8752 filed.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Does the corporation engage in more than one trade or business activity? If yes, provide details of each activity.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Does the corporation engage in any rental activity? If yes, provide details.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 102) Has the corporation been notified of any changes to previous returns by any taxing authority? If yes, provide copies of all correspondence.                    | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 103) Provide a schedule of ownership changes during the year, including dates and number of shares or percentage of ownership.                                      | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 104) Did the corporation make payment(s) to foreign person(s) that would require it to file Form 1042 and 1042-S?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 105) Have there been any changes to the shareholders' buy or sell agreement(s)? If yes, provide a copy(ies).  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 106) Has the corporation updated its minute book for the year? If yes, provide a copy.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 107) Describe the principal business activity of the corporation:   |                          |                          |                          |
| <hr/>   |                          |                          |                          |
| a. Did the corporation purchase or sell a business or business segment during the year? If yes, provide a copy of the contract or agreement.                          | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Did the corporation engage in any new activities during the year? If yes, describe the new business on an attached sheet.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Did the corporation discontinue operations this year? If yes, provide details.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



Yes/  
Done      No      N/A

▶ 112) Do the shareholders owning 80% or more of this corporation own 80% or more of any other corporation(s)? If yes, provide a copy of the other corporate tax returns.

▶ 113) Is this corporation a shareholder of any foreign corporation? If yes, identify each corporation.

▶ 114) Is this corporation a partner in any foreign partnership? If yes, identify each partnership.

▶ 115) Did this corporation own a disregarded entity for tax purposes at any time during the year? If yes, provide details.

▶ 116) Did the corporation, at any time during the year, have an interest or signature authority in a foreign bank or securities account or control a foreign entity with 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.

Yes/  
Done      No      N/A

▶ 117) Does an individual own (directly, indirectly or constructively) at least 80% of the voting stock of the corporation and does the corporation have at least 50% of its assets produce or held for the production of passive income?  Yes/ Done     No     N/A

If yes, does the corporation 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 year? If yes, please complete the following schedule (only include assets not previously listed for FinCEN 114 reporting).  Yes/ Done     No     N/A

| 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 |
|----------------------|--------------------|--|--|------------------------|---|---|
|                      |                    |  |  |                        |   |   |
|                      |                    |  |  |                        |   |   |
|                      |                    |  |  |                        |   |   |
|                      |                    |  |  |                        |   |   |

▶ 118) Was the corporation the grantor or transferor to a foreign trust during the year? If yes, provide details.  Yes/ Done     No     N/A

▶ 119) During this taxable year, did the corporation pay dividends? If yes, attach a schedule reflecting date declared, date paid, amount and form of payment (cash, other).  Yes/ Done     No     N/A

▶ 120) Did one foreign person, at any time during the tax year, own directly or indirectly, 25% or more of the total voting power or value of all classes of stock of the corporation? If yes:  Yes/ Done     No     N/A  
 Percentage owned \_\_\_\_\_ Owner's country \_\_\_\_\_

▶ 121) Provide copies of all federal and state payroll tax reports, including Forms W-2/W-3, 940 and 941.  Yes/ Done     No     N/A

▶ 122) Did the corporation make any payments that would require it to file a Form 1099? If yes, did the corporation file all Forms 1099?  Yes/ Done     No     N/A

▶ 123) Provide copies of Forms 1099/1096, 5500, 1042, 5471, 5472, 8865, 8858, 8886 and FBAR (FinCEN Report 114) filed by the corporation.  Yes/ Done     No     N/A

▶ 124) Provide copies of Forms 1099, 1099B, 5471, 5472, 8865, 8858, 8886 and Schedules K-1 and W-8 BENs received by the corporation.  Yes/ Done     No     N/A

▶ 125) Provide a schedule of interest and dividend income not included on Forms 1099.  Yes/ Done     No     N/A

▶ 126) Did the corporation engage in either a purchase or sale transaction involving cryptocurrency (such as bitcoin)?  Yes/ Done     No     N/A

|  | Yes/<br>Done             | No                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| ▶ 127) Did the corporation have loans to or from shareholder(s) and other related parties during the tax year? If yes, provide a schedule indicating the amount of the loan, date of transaction, interest rate and payments. Also, provide a copy of the note if not previously provided. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 128) Did the corporation refinance or restructure any outstanding debt this year? If yes, provide documentation.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 129) Does the corporation do business in more than one state?<br>If yes, list the states. _____  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Provide copies of supporting schedules reflecting inventory, real and personal property, rents, payroll and sales by state.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 130) Can the IRS or other tax authorities discuss questions about this return with the preparer?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 131) Does the corporation file use tax returns in any states?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 132) Does the corporation have any unpaid use tax as of this time?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 133) Do you want the G&H to handle the distribution of the partner Schedule K-1s (additional fees apply)?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 134) Do you want an electronic copy of the return? Additional fees apply if mailed.<br>If so, how would you like it to be provided (secure email, portal, jump drive, etc.)?<br>_____  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 135) If required, do you agree to have your return filed electronically?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 136) Did the corporation change any accounting methods during the year?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a. Has a Form 3115 been filed?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| 200) Income   | Yes/<br>Done             | No                       | N/A                                   |
|---|--------------------------|--------------------------|---------------------------------------|
| ▶ 201) Did the corporation own securities that became worthless or have loans that became uncollectible during the year? If yes, provide details. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>              |
| ▶ 202) Did the corporation acquire, sell or dispose of any assets used in its business? If yes, provide a schedule listing:                       | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>              |
| – Description of asset sold (Closing Disclosure for real estate)  |                          |                          | – Sales price or purchase price       |
| – Date sold or purchased  |                          |                          | – Original cost or basis              |
| – Selling expenses  |                          |                          | – Depreciation claimed in prior years |

|  | Yes/<br>Done             | No                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| ▶ 203) Did the corporation make any sales qualifying for the installment method of reporting? If yes, attach a copy of the agreement, a schedule of the payments received and the beginning-of-year contract balance. Provide an amortization schedule, if available.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 204) Were there any sales or exchanges during the year between the corporation and a shareholder or other related party? If yes, provide a detailed schedule.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 205) Did the corporation engage in any bartering activity during the year? If yes, provide a schedule of all such activities.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 206) Did the corporation receive any contribution in aid or construction or any other contribution from a customer or potential customer or any contribution from any governmental entity or civic group (other than contributions made by a shareholder in its capacity as a shareholder)? If yes, provide the amount of any such contributions and indicate the accounts to which these contributions were posted. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 207) Did the corporation have any foreign sales? If yes, provide the amount of sales by country.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

300) Deductions and credits

▶ 301) Provide information for corporate officers and directors.

| Name | Title | Social Security number | % time devoted to business | % stock owned |           | Compensation |
|------|-------|------------------------|----------------------------|---------------|-----------|--------------|
|      |       |                        |                            | Common        | Preferred |              |
|      |       |                        |                            |               |           |              |
|      |       |                        |                            |               |           |              |
|      |       |                        |                            |               |           |              |
|      |       |                        |                            |               |           |              |
|      |       |                        |                            |               |           |              |

|   | Yes/<br>Done             | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| ▶ 302) Does the corporation compensate employees or directors using restricted property, including options to purchase stock or restricted stock? If yes, provide details regarding the applicable terms of employment and any related grants, elections, exercises and/or vesting events during the tax year, including copies of any notices to and elections by employees. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 303) Provide copies of all schedules supporting 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"/> | <input type="checkbox"/> |

|   | Yes/<br>Done             | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| ▶ 304) Did the corporation make political contributions during this tax year? If yes, enter amount and indicate to which accounts these expenses were posted.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 305) Did the corporation 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"/> | <input type="checkbox"/> |
| ▶ 306) Does the corporation pay life insurance premiums (other than group-term life) for officers of the corporation? If yes, provide amounts and indicate to which accounts these expenses were posted.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 307) Did the corporation purchase life insurance on any employee after Aug. 17, 2006? If yes, have employees been notified? Please provide a copy of the filed Form 8925.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 308) Did the corporation pay penalties or fines? Did the corporation pay or incur any amounts to or at the direction of, a government or governmental entity in relation to the violation of any law or the investigation or inquiry by such government or entity into the potential violation of any law during the tax year? If yes, list amount(s) and indicate the reason for the penalty, fine or other expense and which accounts these expenses were posted. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 309) Did the corporation 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.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 310) Does the corporation own or lease any passenger vehicles? If yes, provide the following information for each vehicle (note that certain exceptions may apply for companies with more than five vehicles):  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| – Vehicle description   |                          |                          |                          |
| – Total miles   |                          |                          |                          |
| – Average daily round trip commuting distance   |                          |                          |                          |
| – Other personal miles  |                          |                          |                          |
| – Date placed in service  |                          |                          |                          |
| – Business miles  |                          |                          |                          |
| – Commuting miles   |                          |                          |                          |
| a. Does the corporation have evidence to support the claimed business use?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, is the evidence written?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Were the vehicles available for personal use during off-duty hours?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Were the vehicles used primarily by a more than five-percent owner or related person?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Is another vehicle available for personal use?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Provide a copy of the lease for any leased vehicles. If not available, provide the following:  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| – Date of lease   |                          |                          |                          |
| – Term of the lease   |                          |                          |                          |
| – Fair market value at inception  |                          |                          |                          |
| – Lease payments  |                          |                          |                          |

|  | Yes/<br>Done             | No                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| ▶ 311) Regarding the corporate policy for vehicles:  |                          |                          |                          |
| a. Does the corporation maintain a written policy that prohibits all personal use of vehicles, <u>including</u> commuting, by employees?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b. Does the corporation maintain a written policy that prohibits personal use of vehicles, <u>excluding</u> commuting, by employees?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| c. Does the corporation treat all use of vehicles by employees as personal use?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Does the corporation provide more than five vehicles to employees and retain the information received from employees concerning the use of the vehicles?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Does the corporation require or maintain copies of vehicle logs?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 312) Did the corporation provide any qualified transportation fringe benefits to employees? If yes, enter amount and indicate to which accounts these expenses were posted.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 313) Did the corporation have any meals and/or entertainment expenses? If yes, provide details by account posted, including separate information for business meals and entertainment.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 314) Did the corporation pay any social or entertainment club dues? If yes, provide details by account posted.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 315) Will all compensation-related accruals (including vacation pay) be paid within two and one-half months of year end? If no, provide details of unpaid amounts.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| a) Is anyone with respect to the above question a 2% or greater shareholder of an S corporation?   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| b) Is anyone with respect to the above question a 2% or greater shareholder of a C corporation?  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 316) Are there any unpaid expenses to shareholder(s) at year end? If yes, provide detail.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 317) Provide copies of certification for employees of target groups and associated wages paid qualifying for the work opportunity tax credit.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 318) Provide details of health insurance premiums paid for employees, including a copy of Form 1094-C, if applicable.  | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ 319) Did the corporation 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"/> | <input type="checkbox"/> |
| ▶ 320) Provide details of federal and state estimated tax payments made, including date paid and amount.   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

400) S corporations only

Yes/  
Done      No      N/A

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▶ 401) Have fringe benefits paid on behalf of more than two-percent shareholders (including, but not limited to medical, life insurance, disability, housing, etc.) been included in the shareholder's compensation and subjected to payroll taxes, if applicable? Indicate to which accounts these amounts have been posted. Note that these rules also apply to relatives of more than 2% shareholders.

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Comments/explanations

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