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Please answer the following questions to assist with your BUSINESS return preparation for tax year 2025:

BUSINESS NAME: ______________________________

CONTACT NAME FOR TAX INFO______________________ **Email or Phone:** ______________________

For any "YES" answers, please provide detailed information on a separate sheet

1. Any ownership changes during the year? ☐ YES ☐ NO
2. Did the business physical or mailing address change during the year? ☐ YES ☐ NO
3. Did any of the owners' addresses change during the year? ☐ YES ☐ NO
4. Do you operate, have employees, or own inventory/assets in states other than Kentucky ☐ YES ☐ NO
5. Which localities/cities does your business operate in? ______________________________
   a. Is your business registered in these localities? ☐ YES ☐ NO
6. Received correspondence or were notified by the IRS or other taxing authority during the year? ☐ YES ☐ NO
7. Sell any capital assets, equipment, or real estate during the year? ☐ YES ☐ NO
8. Purchase any capital assets, equipment or real estate during the year? (Include invoices) ☐ YES ☐ NO
9. Own foreign financial assets or have an interest/signature over a bank account in a foreign country? ☐ YES ☐ NO
10. Sell or trade any <u>digital</u> assets during the year? ☐ YES ☐ NO
11. Make any payments that would require filing Form(s) 1099? ☐ YES ☐ NO
    a. If yes and we did not prepare for you, did your business file required Forms 1099? ☐ YES ☐ NO
12. Did your business have any debts canceled or forgiven during the year? ☐ YES ☐ NO
13. Did your business pay health, life, or disability insurance premiums for owners? ☐ YES ☐ NO
14. Paid state estimates for the 2025 tax year? (If yes, provide a list of date and amount paid) ☐ YES ☐ NO
15. Do you need us to provide a copy of your return to someone else (banker, advisor, etc.)? ☐ YES ☐ NO
16. Would you like a paper copy of your return? If no, we will provide you with a secure electronic copy ☐ YES ☐ NO

Please use the spaces below to list further description for "yes" responses or describe any other events or changes in 2025 that we should know. Also include any expected changes for 2026. Please include a separate sheet if more space is needed.

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(COMPLETE REVERSE SIDE)

Below is a general listing of business records/reports needed to complete your business return, additional information may be requested. Information is for the year ended December 31, 2025, unless specified otherwise.

- ☐ Financial reports including Balance Sheet and Income Statement. A QB backup or QBO access can be provided instead. If we have QBO access and do not provide monthly bookkeeping services, you must tell us when your file is ready.
- ☐ December 2025 and January 2026 bank/loan statement(s) for all bank, loan, and credit card accounts. We will need all 2025 for each month if you need us to provide bookkeeping and/or bank reconciliation services.
- ☐ Payroll summary report, W2, and W3 copy, if we do not prepare your payroll.
- ☐ December Sales tax report filed in January 2026
- ☐ If you operate in more than one state and/or locality, Payroll and Sales by state and locality.
- ☐ Copy of 1099s filed, if we did not prepare.
- ☐ Listing of expenses with separate reporting and/or limited deductibility, if not listed separately on financial reports:
    - Tax related penalties and late interest payments
    - Meals and Entertainment expenses
    - Vehicle mileage for vehicles with both personal and business use
    - Officer/Owner fringe benefits – health, life, disability insurance premiums
- ☐ Any 1099s received, other than for medical payments
- ☐ Any local occupational tax forms received
- ☐ Voided check for electronic payments
- ☐ Personal (non-business) expenses not posted to owners draw/distributions/dividends.

It is your responsibility to provide us with all the information needed to prepare complete and accurate returns and for ensuring that personal expenses, if any, are segregated from business expenses and that expenses such as meals, travel, vehicle use, and related expenses are supported by necessary records required by the IRS and other tax authorities including an adequate mileage log for business. We will not audit or otherwise verify the data you submit, although we may ask you to clarify some of it.

Fees for our tax preparation services will reflect our standard hourly rates, plus any out-of-pocket expenses and will be billed upon completion of your returns. Fees are due upon presentation of our invoice to you. Unpaid amounts after 30 days from the invoice date will be subject to a monthly 2% finance charge and may result in termination of future services.

Tax planning, consultation (phone, in-person, and/or email), and other accounting and advisory services are offered throughout the year as a separate engagement. Fees for these services are not included in your tax preparation invoice.

The returns are subject to examination by taxing authorities. In the event of an audit, you may be requested to produce records, documents, or other evidence to substantiate the items of income and deduction shown on the return. If an examination occurs, we will represent you if you so desire; however, these additional services are not included your tax preparation invoice.

Due to federal regulations, we are unable to provide any tax return or tax return information, to any third party, without your written authorization. Please complete a tax consent release if you need our office to provide such information to a third party.

Taxpayer(s) acknowledgement:
To the best of my (our) knowledge the information provided is correct and includes all income, deductions, and other information necessary for the preparation of this year's income tax returns for which I (we) have adequate records.

Business Owner	Date	Print Name
Business Accounting Contact, if different	Date	Print Name