



Coresperity LLC

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This organizer is designed to help you gather the information needed to prepare the Organization's current-year tax returns. Complete the organizer and answer all applicable questions. If you need more space, attach a separate sheet of paper. Use a separate organizer for each LLC.

If you provide copies of your sources of income documents (1099-K, 1099-MISC, 1099-NEC, etc.), you don't have to complete the LLC Income section of the organizer.

If you maintain your organization's books using a bookkeeping system such as QuickBooks, Quicken, Zoho Books, or Excel, you can provide us with an income statement and balance sheet rather than completing the income, expenses, and balance sheet sections of this organizer.

If you would like our staff to prepare your business income and expense reports for you, there will be an additional fee to do so. If you prefer this option, please provide us with the following documents:

- Organizational bank statements for all months of the year
- Credit card statements (for organizational-use credit cards)
- Receipts for cash purchases not shown on bank or credit card statements
- Checkbook register (please identify all checks by entering an expense category in the memo section)

You may email the documents directly to your tax preparer or upload the documents via our client portal.

We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items, but we will not audit or otherwise verify the data you submit. The Organizer will help you avoid overlooking vital information. By using it, you will help ensure the efficient preparation of your returns and minimize the cost of our services.

You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.



2025 LLC Tax Organizer *Use a separate organizer for each LLC*

LLC General Information

Legal name of LLC		EIN
LLC address <input type="checkbox"/> (check if new address)		
LLC Representative	Title	
	Email	Phone
Principal business activity		
Principal product or service		
Yes	No	Was the primary purpose of the LLC activity to realize a profit?
Accounting method: Cash Accrual Other (specify)		
Yes	No	Does the LLC file under a calendar year? (If no, what is the fiscal year?)
Yes	No	Has the LLC made the election to be taxed as a corporation?
If the LLC is an S corporation, provide a copy of Form 2553, <i>Election by a Small Business Corporation</i> , and the acceptance letter from the IRS.		

LLC Specific Questions

Yes	No	Does the LLC have an operating agreement? (If this is the first year of the LLC's existence, please provide a copy of the Operating Agreement and the Articles of Organization)
Yes	No	Are all members actively participating in the business?
Yes	No	Is any member in the LLC a disregarded entity, a partnership, a trust, an S corporation, or an estate?
Yes	No	Is the LLC a partner in another partnership?
Yes	No	Did any foreign or domestic corporation, partnership, trust, tax-exempt organization, individual, or estate own directly or indirectly 50% or more of the profit, loss, or capital of the LLC?
Yes	No	Did the LLC own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation?
Yes	No	Did the LLC have any debt that was cancelled, was forgiven, or had the terms modified so as to reduce principal amount of debt?
Yes	No	At any time during the year did the LLC have an interest in, or signature authority over, a financial account in a foreign country?
Yes	No	Was there a distribution of property or a transfer (by sale or death) of an LLC interest during the tax year?
Yes	No	Does the LLC satisfy the following conditions? <ul style="list-style-type: none">• The LLC's total receipts for the tax year were less than \$250,000, and• The LLC's total assets at the end of the tax year were less than \$1 million.
Yes	No	Did the LLC pay \$600 or more to any individual? If yes, include a copy of Form 1099-NEC for each.
Yes	No	Did the LLC have a Paycheck Protection Program (PPP) loan that was forgiven in 2025?

Principal Members Ownership Information

Name	Tax ID number (SSN or EIN)	Address	Ownership percentage	Member or member-manager	U.S. citizen?

LLC Other Transactions

Member name	Guaranteed payments	Health insurance premiums paid	Capital contributions from member	Distributions to member	Member loans to the LLC	Loans repaid by LLC to member

All Clients – Additional information and documents required

- Provide the income/financial statements for the year (per books), balance sheet, depreciation schedule per books, and cash reconciliation of business bank accounts with ending cash balance.
- If the LLC has employees or paid independent contractors, provide a copy of all Forms W-2, W-3, 940, 941, 1096, 1099-NEC, 1099-MISC, and any other forms issued to workers.
- If any members live in a different state or outside the U.S., provide details. The business may be subject to withholding requirements.

New Clients – Additional information and documents required

- | |
|---------------------|
| Date LLC formed |
| State LLC formed in |
- Provide copies of LLC's Articles of Organization and Operating Agreement (if any).
 - Provide copies of depreciation schedules for book, tax, and AMT.
 - Provide copies of tax returns for last two years, including state returns (if applicable).

LLC Balance Sheet

LLC assets at year end		LLC debts and equity at year end	
Bank account end of year balance	\$	Accounts payable at year end	\$
Accounts receivable at end of year	\$	Payables less than one year	\$
Inventories	\$	Payables more than one year	\$
Loans to members	\$	Mortgages, notes payable	\$
Mortgages and loans held by LLC	\$	Loans from members	\$
Stocks, bonds, and securities	\$	LLC capital accounts	\$
Other current assets (include list)	\$		

LLC Income (include all Forms 1099-K, Forms 1099-MISC, and Forms 1099-NEC received)

Gross receipts or sales	\$	Dividend income (include all 1099-DIV Forms)	\$
Returns and allowances	\$ ()	Capital gain/loss (include all 1099-B Forms)	\$
Interest income (include all 1099-INT Forms)	\$	Other income/loss (include a statement)	\$

LLC Cost of Goods Sold (for manufacturers, wholesalers, and businesses that make, buy, or sell goods)

Inventory at beginning of the year	\$	Materials and supplies	\$
Purchases	\$	Inventory at the end of the year	\$
Cost of labor	\$		

LLC Expenses

Advertising	\$	Meals – business	\$
Bad debts	\$	Office supplies	\$
Bank charges	\$	Organization costs	\$
Business licenses	\$	Pension and profit sharing plans	\$
Commissions and fees	\$	Rent or lease – car, machinery, equipment	\$
Contract labor	\$	Rent or lease – other business property	\$
Employee benefit programs	\$	Repairs and maintenance	\$
Employee health care plans	\$	Taxes – payroll	\$
Entertainment (not deductible)	\$	Taxes – property	\$
Gifts	\$	Taxes – sales	\$
Guaranteed payments to members	\$	Taxes – state	\$
Insurance (<i>other than health insurance</i>)	\$	Telephone	\$
Interest – mortgage	\$	Utilities	\$
Interest – other	\$	Wages	\$
Internet service	\$	Other expense	\$
Legal and professional services	\$	Other expense	\$

Car Expenses (use a separate form for each vehicle)

Make/Model		Date car placed in service	
Yes	No	Car available for personal use during off-duty hours?	
Yes	No	Do you (or your spouse) have any other cars for personal use?	
Yes	No	Do you have evidence?	
Yes	No	Is your evidence written?	
Mileage		Actual Expenses	
Beginning of year odometer		Gas/oil	\$
End of year odometer		Insurance	\$
Business mileage		Parking fees/tolls	\$
Commuting mileage		Registration/fees	\$
Other mileage		Repairs	\$

Generally, you can use either the standard mileage rate or actual expenses to calculate the deductible costs of operating your car for business purposes. However, to use the standard mileage rate, it must be used in the first year the car is available for business. In later years, you can then choose between either the standard mileage rate method or actual expenses.

Equipment Purchases – Enter the following information for depreciable assets purchased that have a useful life greater than one year

[illegible]

Equipment Sold or Disposed of During Year				
Asset	Date out of service	Date sold	Selling price/FMV	Trade-in?
			\$	
			\$	
			\$	
			\$	

LLC Business Credits (if you answered Yes for any of the questions below, please provide a statement with details)				
Yes	No	Did the business pay expenses to make it accessible by individuals with disabilities?		
Yes	No	Did the business pay any FICA taxes on employee wages for tips above minimum wage?		
Yes	No	Did the business own any residential rental buildings providing qualified low-income housing?		
Yes	No	Did the business incur any research and experimental expenditures during the tax year?		
Yes	No	Did the business have employer pension plan start-up costs?	Total number of employees	
Yes	No	Did the business pay health insurance premiums for employees?	Total number of employees	
Yes	No	Did the business purchase and place in service any electric vehicles or energy efficient commercial building property?		

Business Use of the Home (if applicable)				
Area of home must be used regularly and exclusively for business except for storage or daycare.				
Note: Managing rental activities or investments does not qualify for business use of the home.				
All Taxpayers		For Daycare Only		
A) Business use area (square footage)		1) Hours used for daycare		
B) Total area of home (square footage)		2) Total hours in year		8,760 hrs

Enter below only the expenses paid during the period the home was used for business.

Direct expenses benefit only the business use portion of the home. This includes painting or repairs exclusively for the business area.

Indirect expenses are for keeping up and running the entire home, such as mortgage interest and property taxes.

If you bought or sold your home during 2025, copy this worksheet and fill out one for each home.

	Direct	Indirect		Direct	Indirect
Mortgage interest	\$	\$	Repairs and maintenance	\$	\$
Property taxes	\$	\$	Utilities	\$	\$
Insurance	\$	\$	Other	\$	\$
Rent	\$	\$	Other	\$	\$

Depreciation of the Home				
Lower of cost or fair market value of home	\$	Improvements?	Yes	No
Value of land	\$	Casualty losses in 2025?	Yes	No

1) Exclusive Use Test—Business Use of Home	
<p>The exclusive use test is met if an area of the home is used only for business. The area can be a room or other separately identifiable space. The space does not need to be marked off by a permanent partition. This test is not met if you use the area for both business and personal purposes, such as a den used for business during the day and for TV viewing in the evening.</p> <p>The exclusive use test is not required for:</p> <ul style="list-style-type: none"> An area used on a regular basis for storage of inventory or product samples. A home used as a daycare facility. 	
<p>Storage of inventory or product samples—exception to exclusive use test.</p> <p>If you use part of a home for business to store inventory or product samples you are not required to meet the exclusive use test. However, you must meet all the following tests.</p> <ul style="list-style-type: none"> You are in the business of selling products at wholesale or retail. The inventory or product samples are kept in the home for use in the business. Your home is the only fixed location of the business. The storage space is used on a regular basis. The storage space is a separately identifiable space suitable for storage. 	

2) Regular Use Test – Business Use of Home	
The regular use test means you must use a specific area of the home for business on a regular basis. Incidental or occasional business use is not regular use. All facts and circumstances are considered in determining whether the business use is regular	

3) Trade or Business Use Test – Business Use of Home	
To satisfy the trade or business use test, the portion of the home used for business must be used in connection with a trade or business. If the business use is for a profit-seeking activity that is not a trade or business, the deduction is not allowed.	

4) Principal Place of Business Test—Business Use of Home	
<p>A trade or business can have more than one location. To qualify for a business use of home deduction, the home must be the principal place of business for that trade or business. To make this determination, the following are considered.</p> <ul style="list-style-type: none"> The relative importance of the activities performed at each place where business is conducted, and The amount of time spent at each place where business is conducted 	
<p>A home office qualifies under this test if:</p> <ul style="list-style-type: none"> The home office is used exclusively and regularly for administrative or management activities of the trade or business. There is no other fixed location where substantial administrative or management activities are conducted. 	

Estimated Tax Payments — Tax Year 2025				
Installment	Date paid	Federal	Date paid	State
First		\$		\$

Second		\$		\$
Third		\$		\$
Fourth		\$		\$
Amount applied from 2024 overpayment		\$		\$
Total		\$		\$

Tax Preparation Checklist

Please provide the following documentation:

- ☐ All sources of LLC income documents – 1009-K, 1099-MISC, 1099-NEC, and other income reporting statements
- ☐ Income/financial statements for the year per books, balance sheet, depreciation schedule per books, and cash reconciliation of business accounts with the ending cash balance
- ☐ If the LLC has employees or paid independent contractors, provide a copy of all Forms W-2, W-3, 940, 941, 1096, 1099-NEC, 1099-MISC, and any other forms issued to workers.
- ☐ If LLC is an S corporation, provide a copy of Form 2553 and acceptance letter from the IRS
- ☐ If you are a new client, provide copies of last two year's tax returns, including state returns (if applicable), LLC's Articles of Organization, Operating Agreement (if any), and depreciation schedules for book, tax, and AMT.
- ☐ The completed LLC Tax Organizer.
- ☐ If any members live in a different state or outside the U.S. provide details. The business may be subject to withholding requirements.
- ☐ Copy of all supporting documents for applicable deductions and credits.
- ☐ List of other current assets not listed on the organizer (if applicable), categorized on a separate sheet.
- ☐ List of other expenses not listed on the organizer (if applicable), categorized on a separate sheet.

Taxpayer Responsibilities

- You agree to provide us all income and deductible expense information. If additional information is received after we begin working on the return, you will contact us immediately to ensure the completed tax returns contain all relevant information.
- You affirm that all expenses or other deduction amounts are accurate and that you have all required supporting written records. In some cases, we will ask to review documentation.
- You must be able to provide written records of all items included on the return if audited by either the IRS or state tax authority.
- You must review the return carefully before signing to make sure the information is correct.
- Fees must be paid before the tax return is delivered to you or filed for you. If you terminate this engagement before completion, you agree to pay a fee for work completed. A retainer may be required for preparation of returns.
- Keep a copy of the tax return and any related tax documents. You may be assessed a fee if you request a duplicate copy in the future.

Tax Return Preparation

We will prepare the tax return based on the information you provide. In the event the return is audited, you will be responsible for verifying the items reported. It is important that you review the return carefully before signing to make sure the information is correct. Unless otherwise stated, the services for preparation of the return do not include auditing, review, or any other verification or assurance.

Privacy Policy

The nature of our work requires us to collect certain nonpublic information. We collect financial and personal information from applications, worksheets, reporting statements, and other forms, as well as interviews and conversations with our clients and affiliates. We may also review banking and credit card information about our clients in the performance of receipt of payment. Under our policy, all information we obtain about you will be provided by you or obtained with your permission.

Our firm has procedures and policies in place to protect your confidential information. We restrict access to your confidential information to those within our firm who need to know in order to provide you with services. We will not disclose your personal information to a third party without your express written permission, except where required by law. We maintain physical, electronic, and procedural safeguards in compliance with federal regulations that protect your personal information from unauthorized access.

Signatures. By signing below, you acknowledge that you have read, understand, and accept your obligations and responsibilities.

Taxpayer

Title

Date