

The Miller Associates  
 820 N River Street Loft 206  
 Portland, OR 97227

www.themillerassociates.com  
 503-891-6659  
 Fax 503-280-1100

**2017 TAX PREPARATION CHECKLIST FOR PARTNERSHIPS OR CORPORATIONS**

**Business Entity** (circle one): Partnership/LLC S-Corp C-Corp

**Business Name** \_\_\_\_\_ **Activity/Product** \_\_\_\_\_

**Business mailing address** \_\_\_\_\_

**New Clients: please include a copy of the IRS EIN confirmation letter, business formation documents, and your most recently filed tax Returns.**

Accounting Method (circle one): Cash Accrual Other

Federal EIN \_\_\_\_\_ State Tax ID(BIN) \_\_\_\_\_ City Business License No. \_\_\_\_\_

If you provide Sales or Services in and outside of Portland or Multnomah County please indicate Gross Revenue in:  
 Multnomah Co. \$ \_\_\_\_\_ City of Portland \$ \_\_\_\_\_ Other States \$ \_\_\_\_\_

**PLEASE PROVIDE THE FOLLOWING:**

If your business uses **QuickBooks** provide a backup copy with your tax documents. Otherwise provide an annual Trial Balance, Profit and Loss Statement, Balance Sheet with current year and prior year comparison, A/R aging and A/P aging. **If you don't have computerized bookkeeping, please also complete our Business Expense Categories List**

1) <b>Year-end (12/31/17) Statement and Reconciliation for:</b>	
a) Checking and Savings account(s)	
b) Other investment account(s)	
c) Credit Card(s) – (Circle one) business name or shareholder/partner's name?	
d) Notes, loans, mortgages, etc – <i>Business name</i> or <i>Shareholder/partner's name</i> ?	
e) Amount repaid during the year? \$ _____ Amount of interest paid for the year. \$ _____	
2) Loans to or from Shareholder(s) or Partner(s): Is there a formal note on record? Please provide a copy.	
3) Payroll quarterly statements and yearend summary and W-3	
4) Do you provide employee benefits such as health insurance? Yes No	
5) Please provide the amount of health insurance paid for shareholders/partners _____.	
6) List other employee benefits _____	
7) If you are required to track inventory: date of physical inventory count _____ Ending Inventory \$ _____	
If there was a change in ownership during the year explain in detail, include names, SSNs and addresses of new partners or shareholders	
Please provide a copy of your partnership or operating agreement or bylaws (if not previously provided)	

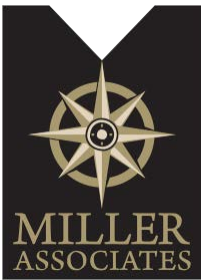
**PAYMENTS:**

**Estimated Tax Payments:**

*Federal:* 1<sup>st</sup> Quarter \_\_\_\_\_ 2<sup>nd</sup> Quarter \_\_\_\_\_ 3<sup>rd</sup> Quarter \_\_\_\_\_ 4<sup>th</sup> Quarter \_\_\_\_\_

*State:* 1<sup>st</sup> Quarter \_\_\_\_\_ 2<sup>nd</sup> Quarter \_\_\_\_\_ 3<sup>rd</sup> Quarter \_\_\_\_\_ 4<sup>th</sup> Quarter \_\_\_\_\_

*City/County:* 1<sup>st</sup> Quarter \_\_\_\_\_ 2<sup>nd</sup> Quarter \_\_\_\_\_ 3<sup>rd</sup> Quarter \_\_\_\_\_ 4<sup>th</sup> Quarter \_\_\_\_\_



The Miller Associates  
 820 N River Street Loft 206  
 Portland, OR 97227

www.themillerassociates.com  
 503-891-6659  
 Fax 503-280-1100

**Business use of VEHICLE:**

Business Type	Vehicle Owned by (Check one )	Use Section
S Corporation	Business	<b>B</b>
	Shareholder	<b>A</b>
Partnership or Multi member LLC	Business	<b>B</b>
	Partner	<b>A</b>

**A:** *The Partnership or S Corporation* should reimburse the partner or shareholder at the IRS mileage rate for the number of miles the partner or shareholder drove their vehicle for business purposes during 2017. If this is not done the *shareholder* may choose to deduct mileage on Schedule A of their individual tax return as a miscellaneous itemized deduction. A *partner* may choose to deduct mileage as a supplemental business expense on Schedule E page 2.

**B:** Year, Make and Model \_\_\_\_\_ Cost \$ \_\_\_\_\_ Date Purchased \_\_\_\_\_  
 Local transportation expenses: parking, tolls, train, bus, ferries..... \$ \_\_\_\_\_  
 Interest paid on vehicle loan.....\$ \_\_\_\_\_

**Questions:**

	Yes	No
Was another vehicle available for use?		
Was the vehicle available for personal use during off duty hours?		
Do you have evidence to support the business use claimed?		
If yes, is the evidence written?		
Is the vehicle electric, hybrid or any other alternative power of fuel?		
If yes, please specify: _____ number of gallons____		

**Mileage:**

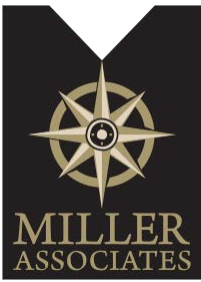
total mileage on vehicle for the year	
total business mileage for the year	
total mileage commuting to/from office for the year	

**Actual Expenses:**

fuel, maintenance, repairs, insurance, registration	
year vehicle was first used for this business	
was this vehicle leased during the year?	YES NO
If yes, provide copy of lease document.	
If yes, what date did you begin leasing?	
Did you sell or dispose of this vehicle during the year?	YES NO
If yes, provide date _____ and sales price	

**Equipment Purchased** (all items that have a useful life of more than one year)

Asset List OR verify that QuickBooks listing is accurate	Date Purchased	Cost



The Miller Associates  
 820 N River Street Loft 206  
 Portland, OR 97227

www.themillerassociates.com  
 503-891-6659  
 Fax 503-280-1100

List all Equipment disposed of during the year	Date	Sale Price

**Business Use of Home (Home Office)**

• Total square feet of home	
• Total square feet of home used exclusively for business	
• Rent (if you rent your home)	
• Mortgage interest	
• Property tax	
• Home repairs and improvements that effect business use of home	
• Home utilities: Power, internet, gas, water, garbage/recycling, etc.	
• Home owners or renters insurance	
• Casualty losses (loss or damage to property that was not reimbursed by insurance)	

**Notes:**

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

Thank you and please feel free to contact us with any questions you may have!