2022 DAVID C. BRYANT, CPA
BUSINESS TAX RETURN CHECKLIST

These items will be verified when dropped off so please make sure you have everything!

Date Rec'	Responsible Party	Requested Item
☐	Client	2023 Signed Engagement Letter
☐	Client	Complete record of 2022 year accounting/bookkeeping in format below:

⇒ QuickBooks Desktop File: Please provide an **Accountant Backup** along with the version year ____________, user ID ____________, and password ____________. Please have all information entered through year-end. Once completed, go to www.davidcbryantcpa.com and upload the backup file through our portal.

PLEASE NOTE: We no longer support QuickBooks 2019 or prior *(we recommend upgrading to the current year)*. If that is what you use, please provide printed copies of the Profit & Loss and Balance Sheet for the year ending 12/31/2022.

⇒ QuickBooks Online: Please send an accountant invite to taxinfo@davidcbryantcpa.com.
(Please disregard if you have previously granted this account access.)

☐	Client	Copy of 12/31/22 _______________Bank Statement
☐	Client	Copy of 12/31/22 _______________ Credit Card Statement
☐	Client	Copy of 12/31/22 ________________ Loan Statements
☐	Client	Any new vehicle loans, credit lines, business loans, etc.
☐	Client	Payroll Reports: copy of year-to-date summary reports showing outstanding liabilities, W-2s issued to employees, and W-3 summary.
☐	Client	2022 COVID-19 financial aid, to include but not limited to, PPP loan, EIDL grant, EIDL loan, specialty state grants, etc. (please provide all documents).
☐	Client	Any 1099s received for services provided to customers.
☐	Client	Any 1099s given for services performed by vendors.
☐	Client	Fixed asset cleanup sheet (provided with this checklist).
☐	Client	2022 Business Questionnaire (provided with this checklist).
☐	Client	2022 Business Acknowledgement (provided with this checklist).

FOR ACCOUNTANT'S USE ONLY

☐ Restore Accountant's Copy/Backup	☐ Complete Permanent Notes	☐ Send Transfer/Change File
☐ 2021 Match Financials to Taxes	☐ Close out year in QB: Set date as 12/31/22	☐ Complete PPT: Mail/Online

It's important that you address each item on this list, as this acknowledgement is to make sure you understand what is needed for us to accurately complete your tax return.

⇒If you are providing your own QuickBooks file and/or a Printed Income Statement/Profit & Loss and Balance Sheet we recommend you follow the guidelines below for completing acceptable financial records:

⇒Transactions recorded include documentation to ensure accuracy (business deposits/income, business checks/expenses, credit card purchases & payments, personal funds used, etc.)

⇒Bank Statements & Credit Card Statements are reconciled through the end of the year (Matching receipts/purchases to statements, enter missing items, verify beginning & ending balances of statements to documentation you are providing)

⇒Loans are correctly recorded in register (principle & interest are separated into correct accounts)

⇒Fixed assets purchased for the year are recorded correctly (Assets to record are purchases that will be used for more than one year)

⇒If you are **not** providing your own QuickBooks file and/or a Printed Income Statement/Profit & Loss and Balance Sheet David C. Bryant, CPA will provide Financial Statements based on the information given to us.

⇒If you have opened and/or closed a bank account, credit card account, loan, line of credit, etc. please provide a copy of the last statement for the current 2022 tax year.

⇒If you have obtained or changed a lease/loan agreement in 2022 please provide supporting documentation. *This includes Shareholder/Officer loan agreements including interest rates and loan repayment terms.*

⇒If you have work in progress (usually applies to construction) please provide list/amounts.

⇒If you have purchased new machinery, equipment, furniture for use for over a year over $500 please provide invoice(s).

⇒If you have received Covid-19 Financial Aid, please provide supporting documents.

By signing below, you verify you have read, understood, and/or answered the following:

- ***Tailored checklist***
- ***Fixed asset listing***
- ***Business questionnaire***
- ***Above acknowledgement***

You also verify that to the best of your knowledge, you have provided all required items, and all data given to David C. Bryant, CPA may be used in preparation of your 2022 business income tax return.

______________________	______________________	__________
Business Name	*Signature*	*Date*

Business Name:

Owner Name(s):	**Phone Number(s):**	**Business/Mailing Address:**
Title(s):	**Email Address:**	

Please answer the following questionnaire for income tax purposes:

⇒ Did ownership or business structure change in 2022? ☐ YES ☐ NO
If YES, please select a box below:
☐ Partner Sold Interest ☐ Became S-Corporation (Election Date: ____________)
☐ Other: ________________ (Date: ____________)

⇒ Please list vehicles below:

Year	**Make**	**Model**	**Owned by Business or Personally**	**Mileage for Year**	**Mileage Log Available?**
			☐ Business ☐ Personal: _____ % of usage for business		☐ Yes ☐ No
			☐ Business ☐ Personal: _____ % of usage for business		☐ Yes ☐ No
			☐ Business ☐ Personal: _____ % of usage for business		☐ Yes ☐ No
			☐ Business ☐ Personal: _____ % of usage for business		☐ Yes ☐ No

⇒ Did you purchase a vehicle in 2022? ☐ YES ☐ NO
If YES, is it included in list above? ☐ YES ☐ NO

⇒ How many hours do you work in your business?
Please provide weekly average hours: _______________

⇒ Does your spouse work in the business? ☐ YES ☐ NO
If YES and you are NOT paying them for their work, please be aware that we may have to split income/expenses between you and your spouse OR consider you a partnership to comply with the IRS.

⇒ Did you operate in another state in 2022? ☐ YES ☐ NO
(Employees or subcontractors paid in another state, sold goods or services in another state, etc.)

⇒ Did you have a physical presence in another state in 2022? ☐ YES ☐ NO
(Rent space, have an agent selling goods or services in that state, etc.)

⇒ Does the company have a health insurance plan? ☐ YES ☐ NO
⇒ Plan is titled in name of: ☐ Company ☐ Shareholder/Member
⇒ Premiums are: ☐ Paid by business ☐ Reimbursed by business

⇒ Does the company have Retirement/Pension/Profit Sharing? ☐ YES ☐ NO
⇒ Type of plan: ☐ SIMPLE ☐ SEP ☐ 401K
⇒ Amount / % of employer match: ________________
⇒ Please provide a separate listing of eligible employees and copies of W2s/W3s (if we do not handle your payroll).

⇒ Ending Inventory Count if applicable:____
⇒ Supplies _________ Resale _________

⇒ Are you an officer, director, or shareholder of a foreign corporation, foreign owned U.S. corporation, or foreign corporation engaged in a U.S. trade or business? ☐ YES ☐ NO

⇒ **If self-employed,** do you have an office **exclusively** for business in your home? ☐ YES ☐ NO
If YES, please provide square footage of office: ________________ and total square footage of home: ________________.
Also, please provide all related expenses for home (insurance, utility expense, etc.)

⇒ **If you are an S-Corporation or Partnership**,
Did you hold an annual meeting and keep minutes? ☐ YES ☐ NO

⇒ **If you are an S-Corporation or Partnership**,
Do you pay business expenses with personal funds? ☐ YES ☐ NO
If YES, do you get reimbursed for these expenses through the business? ☐ YES ☐ NO
If YES, is this part of an accountable plan? ☐ YES ☐ NO
If NO, do you want us to draft the appropriate document to put this plan in place? Without this document, reimbursements are not eligible business expenses and will be disallowed. ☐ YES ☐ NO

⇒ **If you are an S-Corporation or Partnership**,
Do you make monetary contributions to the business with personal funds? ☐ YES ☐ NO

⇒ **Did you receive/pay back any Financial Aid?** ☐ YES ☐ NO
⇒ *If YES, what type of aid?* ☐ ERTC Credit ☐ EIDL Loan ☐ Grant(s)
⇒ *If YES to ERTC Credit, do you need us to prepare amended returns?* ☐ YES ☐ NO
⇒ *Also, if you answered YES to receiving/paying back, please provide ALL documentation referencing Financial Aid. This includes, but is not limited to, the following:*

- *Disbursement Date & Record of Disbursement (Bank Statement, Copy of Deposited Check, etc.)*
- *Promissory Note/Loan Document Stating Terms (Loan Amount, Interest Rate, etc.)*
- *Any Amounts Paid Back*

_____________________________________ _____________________

Signature ***Date***