

C corporation tax organizer (Form 1120)

2026 tax year, Form 1120

Prepared for the clients of (firm name)

Your name, and your spouse's if filing jointly

Complete one organizer for each corporation. A parent and its subsidiaries each answer the ownership block. For each yes, attach the documents listed. Give amounts from the books, and attach the report they came from. Include last year's Form 1120 with every schedule, so carryovers can be checked.

Corporation details

Based on: Form 1120, page 1, items A to E

Corporation name, EIN and address

State and date of incorporation, and tax year end

Accounting method: cash or accrual

Did the corporation change its name, address, tax year or method?

☐ Yes ☐ No

If yes, send: Change forms filed or IRS letters

Did the corporation receive any IRS or state notice this year?

☐ Yes ☐ No

If yes, send: A copy of each notice

Ownership

Based on: Form 1120, Schedule K questions; Schedule G; Form 5472

Did any individual, estate or entity own 20% or more of the voting stock directly, or 50% or more in total?

☐ Yes ☐ No

If yes, send: Name, taxpayer number and percentage owned for each

Did one foreign person own at least 25% of the votes or value of the stock?

☐ Yes ☐ No

If yes, send: Owner details; List of transactions with that owner or related parties

Does the corporation own 20% or more of another corporation, partnership or trust?

☐ Yes ☐ No

If yes, send: Name, EIN and percentage owned for each

Did ownership of the corporation change during the year?

☐ Yes ☐ No

If yes, send: Stock purchase or transfer agreements with dates

Books and accounts

Based on: Form 1120, Schedules L, M-1, M-2 or M-3

Year-end trial balance, profit and loss and balance sheet

Send: Reports as of the last day of the tax year

Total receipts and total assets at year end

Does the corporation have bank, card or loan accounts?

☐ Yes ☐ No

If yes, send: December statements for each account; Loan statements with interest paid

Were the financial statements audited or reviewed?

☐ Yes ☐ No

If yes, send: The issued financial statements; Schedule UTP from last year, if the corporation filed one

Did the corporation pay fines, penalties, political contributions or club dues?

☐ Yes ☐ No

If yes, send: Amounts by category

Income and cost of goods sold

Based on: Form 1120, lines 1 to 10; Form 1125-A

Did the corporation receive Forms 1099-K, 1099-NEC or 1099-MISC?

☐ Yes ☐ No

If yes, send: Every Form 1099 received

Does the corporation hold inventory?

☐ Yes ☐ No

If yes, send: Inventory at the start and end of the year; Purchases and valuation method

Did the corporation receive dividends or interest from investments?

☐ Yes ☐ No

If yes, send: Forms 1099-DIV and 1099-INT; Brokerage statements

Did the corporation receive, sell, exchange or otherwise dispose of any digital asset?

☐ Yes ☐ No

If yes, send: Exchange or wallet reports for the year; Form 1099-DA, if issued

Did the corporation pay or incur research or software development costs in the United States?

☐ Yes ☐ No

If yes, send: Cost detail by project; Prior-year amortization schedule for research costs, if any

Officers, shareholders and payroll

Based on: Form 1125-E; Forms 941, 940, W-2, W-3 and 1099-DIV

Officer name, SSN, percent of stock, time devoted and pay

Did the corporation file payroll returns? ☐ Yes ☐ No

If yes, send: Forms 941 for each quarter; Form 940; Forms W-2 and W-3

Did the corporation pay dividends to shareholders? ☐ Yes ☐ No

If yes, send: Dates and amounts; Forms 1099-DIV issued

Are there loans between the corporation and a shareholder? ☐ Yes ☐ No

If yes, send: Promissory notes; Interest charged and repayments

Did the corporation pay contractors \$2,000 or more? ☐ Yes ☐ No

If yes, send: Form W-9 for each contractor; Copies of the Forms 1099 filed

Did the corporation make any payment that requires it to file a Form 1099? ☐ Yes ☐ No

If yes, send: List of Forms 1099 filed, by type

Did the corporation pay rent or fees to an owner or a related company? ☐ Yes ☐ No

If yes, send: Lease or service agreement; Amounts paid

Assets, payments and carryovers

Based on: Form 4562; Form 1120, Schedule J and estimated tax lines; prior-year return

Did the corporation buy or sell equipment, vehicles or property? ☐ Yes ☐ No

If yes, send: Invoices and sale documents with dates; Prior-year depreciation schedule

Did the corporation make estimated tax payments? ☐ Yes ☐ No

If yes, send: Date and amount of each payment; Federal deposit confirmations

Was an overpayment from last year applied to this year? ☐ Yes ☐ No

If yes, send: Last year's Form 1120

Did the corporation give to charity? ☐ Yes ☐ No

If yes, send: Receipts or acknowledgments for each gift; Charitable carryover from the prior-year return

Does the corporation have a net operating loss or credit carried from earlier years? ☐ Yes ☐ No

If yes, send: Carryover schedules from the prior-year return

Does the corporation owe income or franchise tax in other states? ☐ Yes ☐ No

If yes, send: Last year's state returns; State payments with dates

Anything else your preparer should know