



GIG HARBOR TAX AND ACCOUNTING

GET WHAT YOU DESERVE, GET A TAX PROFESSIONAL ON YOUR SIDE!

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2023 Nonprofit Tax Organizer

Please answer all questions for Tax Year 2023.

Non Profit Business Questionnaire

Company Information

Checklist Items	Yes	No	Not Required	Comments
1.) <u>Company Name</u>	<u>Phone Number</u>			<u>Company Address</u>
2.) Is this the physical location of where the organization's books and records are kept?	<input type="checkbox"/>	<input type="checkbox"/>	Please provide us with the name of person who possesses the books and records for the organization.	
If answer is No, please give the address and telephone number for the person who possesses the books and records for the organization.			Address and Telephone (if not the same as listed above).	
3.) Did the organization's name, phone number, or address changed since your prior year return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes - Please place an (*) asterisk next to all changed information above.
4.) What is the organization's Tax Exempt Status?	501(c)(_____)			Other - Please provide us with the organization's tax exempt status (i.e. 4947(a)(1) or 527)
5.) In the space provided to the right of this question please briefly describe your organization's mission or the most significant activities related to your organization's exempt purpose.				
6.) List all states that the organization is required to file this tax return.				
*** FOR NEW CLIENTS, PLEASE PROVIDE US WITH COPIES OF PRIOR YEARS RETURNS. ***				
Also please provide us with copy of Form 1023/Form 1024, the original IRS determination letter, the original IRS Tax ID Issued Notice, State Incorporation paperwork, and Master Business Application.				
7.) Did the organization open any new bank accounts, investment accounts, or purchase any new assets this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes - Please provide the details of new accounts and provide us with the statement(s) and/or other documentation on the new asset(s) or liability.
8.) In the space provided to the right of this question please describe your organization's three (four for 990-PF filers) largest program services and accomplished by organization the last year.	1.)			
(Be specific as to data, e.g., number of students, conferences, events, those programs that directly impacted by the programs, etc...)	2.)			
	3.)			
	4.)			
9.) Please indicate what method of accounting was used to prepare the financial statements to be used to prepare this years tax return.	Cash <input type="checkbox"/>	Accrual <input type="checkbox"/>	Other <input type="checkbox"/>	Other - Please describe.



Please answer all questions for Tax Year 2023.

Checklist Items		Yes	No	Not Required	Comments
Assets					
10.)	Did the organization purchase any new assets this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details of new accounts or new assets and provide us with the statement(s) and/or other documentation on the new asset(s) on the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
11.)	Did the organization sell or disposed of any assets this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details and documentation on asset(s) sold or disposed of this year on the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
12.)	Did exempt asset useage drop below 50% for any of the organization's asset this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details and documentation on asset(s) that usage dropped below 50% this year on the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
13.)	Did the organization expense any amounts in repairs and maintenance (or another expense account) that improved or extended the life of an asset this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete the the asset worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
14.)	Did the organization become aware of any material diversion of the organization's assets this year that occurred in the current year or a prior year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details of the material diversion of the organization's assets and the organization's actions that were taken when it was discovered.
15.)	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net asset this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details.
Auto Mileage and Auto Expenses					
16.)	Did the organization document it's auto mileage for business miles driven this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide beginning mileage, ending mileage, business miles driven, and total business miles driven this year. No - Please skip next question and go to next section Contributions and Donations.
a.)	Did the organization maintain a written log or ledger for business miles driven this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Auto mileage must be written and documented to be deductible.
Board Member and Key Employees					
17.)	Please provide the total number of members on the board of directors this year.			Do all board members have an independent vote?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18.)	Did any board members or key employees change from last year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with names, titles, hours worked, and address of all board member(s) this year. Please attach the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
	Key Employees - Employee receiving compensation in excess of \$100,000 of reporatable compensation from the organization or any related organziation in calendar year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



	Checklist Items	Yes	No	Not Required	Comments
Board Member and Key Employees (cont')					
19.)	Did any of the names, hours worked, or addresses of the board members or number of board members and key employees change from last years return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with names, titles, hours worked, and address of all board member(s) this year. Please attach the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
20.)	Are there any board members or key employees who cannot be reached at the organization's mailing address?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide their name(s) and address where these individuals can be reached on the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm
21.)	Did any of the board members or key employees receive any wages or other compensation this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide name(s), amount(s), and description(s) of payments for this year on the Board Member worksheet provided at provided at http://www.kellytaxservice.com/Forms.htm No - Please skip next two questions and go to question 17.
22.)	Did any of the board members or key employees receive or accrue compensation from any unrelated organization or individual for services rendered to the organization this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details and whether expense reimbursements are based on an "accountable plan".
23.)	Did any of the board members or key employees receive any expense reimbursements this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details and whether expense reimbursements are based on an "accountable plan".
24.)	Did the organization borrow from or make any loans to any officer, director, trustee, or key employee in this year or were any such loans made in a prior year still outstanding at the end of this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details and the documentation on loan(s) that were made this year and loan(s) from a prior year that are still outstanding at the end of this year.
25.)	Did any of the organization's officers, directors, trustees, or key employees have a direct business relationship with the organization, or an indirect business relationship through ownership of more than 35% with the organization this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm
26.)	Did any of the organization's officers, directors, trustees, or key employees serve as an officer, director, trustee, employee, shareholder, partner, or member of an entity doing business with the organization this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm



	Checklist Items	Yes	No	Not Required	Comments
Board Member and Key Employees (cont')					
27.)	Did any of the organization's officers, directors, trustees, or key employees have a family member who had direct or indirect business relationship with the organization this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm
28.)	Did any of the organization's officers, directors, trustees, or key employees have a family relationship or business relationship with any other officer, director, trustee, or key employee this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with tax identification number, type of entity, name of entity, name and title of individual, description of business relationship with the organization, and whether the entity is for profit or not for profit organization on the Related Party worksheet provided at http://www.kellytaxservice.com/Forms.htm
29.)	Did any board member or employee of the organization receive: first class travel, travel for companions, tax indemnification and gross-up payments, discretionary spending accounts, housing, health or social club dues, or personal benefits (i.e. maid service, chauffeur, etc.) this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details of benefit(s) received, their name(s), their title(s), the amount(s) of each benefit(s), and a description of each benefit(s) received this year.
30.)	Did the organization engage in any excess benefit transactions with a disqualified person during the year or has it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details of the excess benefit(s) that occurred or that the organization became aware of this year.
Contractors, Vendors, Employees, and Reporting Requirements					
31.)	Did the organization pay any employees over \$100,000 for this calendar year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes - Please provide list of their name(s), address, type of service provided, and the total amount of compensation received from the organization.
32.)	Did the organization pay any other entity or individual \$100,000 or more this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details of the other entity or individual, the amount paid, and purpose this (or these) payment(s) was (or were) for.



Please answer all questions for Tax Year 2023.

Checklist Items		Yes	No	Not Required	Comments
Contributions and Donations					
33.)	Did the organization pay for or donate to a lobbying organization or have any political expenditures this year on behalf of or in opposition to candidates for public office?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide the details of donations or expenditures this year.
34.)	Did the organization (direct or indirectly) engage in any lobbying activities during this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide the details of the organization or individual's involvement on these activities this year.
35.)	a.) If so, does the organization receive member dues, assessments, or similar amounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide the details of how the organization discloses the nondeductible contribution to its members.
36.)	501(c)(3) Organization's Only				<u>Yes</u> – Please provide the details of the organization activities this year.
	Did the organization have a 501(h) election in effect during this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Dues, Meals & Entertainment					
37.)	Did the organization pay any membership dues or meals and entertainment for a club organized primarily for pleasure, recreation, amusement, or other social purposes (i.e. Country Club Dues, Yacht Club Dues, Gym Membership) this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide the name(s) of individual(s), description of amount(s) paid, purpose, and whether this was included in their wages this year?
Fringe Benefits					
38.)	Did the organization pay any fringe benefits for any officers, directors, or key employees this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details of what fringe benefits were provided and names of individuals who received them on our Board Member Worksheet provided at http://www.kellytaxservice.com/Forms.htm
					<u>No</u> - Please skip next question and go to next section Gifts.
	a.) Did the organization properly include all required fringe benefits to the officer's, director's, or key employee's wages this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Some types of fringe benefits must be properly included in the board member/employee's income to be deductible by the organization.



Checklist Items		Yes	No	Not Required	Comments
Foreign Income and Expenses					
39.)	Did the organization maintain an office or employees outside the US this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the country and the address of the office located outside the US.
40.)	Did the organization provide any grants or assistance to any <u>organization</u> or <u>entity</u> located outside the United States?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm
41.)	Did the organization provide any grants or assistance to any <u>individual</u> located outside the United States?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm
42.)	Did the organization receive any amounts (<i>income or any other funds</i>) from foreign sources this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm
43.)	Did the organization have any interest in, a signature authority, or other authority over a financial account in a foreign county at any time this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete our Foreign Income and Expense Worksheet provided at http://www.kellytaxservice.com/Forms.htm
Grants					
44.)	[If organization did not provide grants or assistance this year please mark Not Applicable and skip the remaining questions in this section and go to next section Improvements.]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please describe how the records/information are maintained and the selection criteria used. Then please complete the attached schedule at the end of this questionnaire with the details of grants paid.
	Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a.)	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please describe the grant or assistance paid and who received it this year.
b.)	Were any grants or similar donations paid to another <u>organization</u> or <u>entity</u> this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete our Grants and Donations worksheet at http://www.kellytaxservice.com/Forms.htm
c.)	Were any grants or similar donations paid to an <u>individual</u> this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please complete our Grants and Donations worksheet at http://www.kellytaxservice.com/Forms.htm
45.)	Did the organization give gifts in excess of \$25 to any individual that were not for the express charitable (<i>tax exempt</i>) purpose of the organization this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the details of the gift(s) and name(s) of the individual(s).



Please answer all questions for Tax Year 2023.

Checklist Items		Yes	No	Not Required	Comments
Income					
46.)	Did the organization maintain any donor advised funds this year? (Funds or accounts where the donors have the right to provide advice on the distribution or investment of amounts in the funds or accounts.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Organization must file Form 990 so please complete Form 990 Nonprofit Questionnaire.
47.)	Did the organization receive \$5000 or more from any one contributor or individual this year? (Please provide a list of donors along with amounts given by each along with a complete address for each donor.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details.
48.)	Did the organization receive more than \$25,000 in <u>non-cash contributions</u> this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details.
49.)	Did the organization receive any property that Form 8283 was completed by the organization? Form 8283 is required by the IRS for any noncash donation of \$5,000 or more if donating individual wished to claim the tax deduction for the donated item.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide the total Form 8283's completed by the organization this year.
50.)	Organization w/ contributions not tax deductible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No - Please skip next two questions.
	Did the organization include with every solicitation an express statement that such contributions are not tax deductible this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please go to next question.
	Organization w/ contributions that are tax deductible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No – Please provide details.
51.)	Did the organization receive and quid-pro-quo contributions this year? (The donor received something in exchange for their donation.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details.
a.)	Did the organization notify the donor of the value of the goods and/or services provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please go to next question.
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No – Please provide details.



Checklist Items		Yes	No	Not Required	Comments
Income (cont')					
52.)	Did the organization operate any fundraising or gaming activities this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details on each activity for this year.
					<u>No</u> - Please skip next question..
53.)	Income not related to organization's exempt purpose				<u>Yes</u> – Please provide details.
	Did the organization have any unrelated business income this year ?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
54.)	Did the organization have any installment sale income for this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
55.)	Did the organization receive any payments for indoor tanning services during the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
					<u>No</u> – Please skip next question.
a.)	If so, did the organization file Form 720 to report these payments?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>No</u> – Please provide the detail on why Form 720 was not filed.
56.)	Did the organization have any debt cancellation this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details of transaction.
57.)	Did the organization receive any insurance reimbursements or payments this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
Inventory					
58.)	[If organization did not maintain any inventory this year please mark No and skip the remaining questions in this section and go to next section Liabilities and Debt.]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> - Please go to next question.
	Did the organization maintain any inventory this year?				<u>No</u> – Skip remaining inventory questions and go to next section Other Income.
a.)	Did the organization count all inventory as of the last day of this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide ending balance on your inventory.
					<u>No</u> – Skip remaining inventory questions and go to the next section Other Income.
b.)	What method did the organization use to calculate the yearend inventory this year?	Cost <input type="checkbox"/>	Lower of Cost or Market <input type="checkbox"/>	Other <input type="checkbox"/>	<u>Other</u> – Please describe details if not listed.
c.)	Did the organization write down any subnormal goods in inventory this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details on method used to write down subnormal goods.
d.)	Did the organization make any changes in determining quantities, cost, or values between closing and opening inventory this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details of changes.



Please answer all questions for Tax Year 2023.

Checklist Items		Yes	No	Not Required	Comments
Organizational and Exempt Purpose Changes					
59.)	Did the organization change or add to its exempt purpose or program services accomplishments this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
60.)	Did the organization begin or terminate any significant programs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
61.)	Did the organization make any changes to the organizing or governing documents since the prior year Form 990 was filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
62.)	Did the organization engage in any activity not previously reported to the IRS this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
63.)	Please Indicated whether the organization has these <u>written</u> policies in place for the organization.	<input type="checkbox"/>	Written Conflict of Interest Policy		
	Mark all that apply and then answer the following two questions. If the organization does not have these policies then skip the next two questions.	<input type="checkbox"/>	Written Whistleblowers Policy		
		<input type="checkbox"/>	Written Document Retention and Destruction Policy		
64.)	Did the organization operate a hospital this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Organization must file Form 990 so please complete Form 990 Nonprofit Questionnaire.
65.)	Did the organization operate a school this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
66.)	Did the organization undergo any liquidation, dissolution, termination, or cease operations this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Yes</u> – Please provide details.
67.)	IRC 6104 requires an organization to make these document available to the public. Please Indicated how the organization makes its Form 1023 (or 1024 if applicable), 990, governing documents, conflict of interest policy (if applicable), and financial statements, and 990-T [501(c)(3) only for 990-T] available for public inspection.	<input type="checkbox"/>	Own website		Other (please explain)
		<input type="checkbox"/>	Another's website		
		<input type="checkbox"/>	Upon Request		
		<input type="checkbox"/>	Other (please explain)		
Mark all that apply .		<input type="checkbox"/>	Other (please explain)		
Please add additional notes on Organizational and Exempt Purpose below:					



Please answer all questions for Tax Year 2023.

Checklist Items		Yes	No	Not Required	Comments
Related Entities and Joint Ventures					
68.)	Is any related organization a controlled entity of the organization meaning the organization (or its board) controls at least 50% of the other profit or not for profit entity? Or does the organization have local chapters, branches, or affiliates?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide a list with tax identification number, type of entity, name of entity, and country established or of individual's citizenship along with relationship to this organization in the Related Party Worksheet.
	a.) Is this organization filing this return as a group return for affiliates?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide group exemption number and answer then answer the next question. No – Please skip next question.
69.)	Did the organization make any transfers to an exempt non-charitable related organization this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details of transaction.
70.)	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and is treated as a partnership for federal income tax purposes this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details.
71.)	Did the organization invest in, contribute to, or participate in any activities in co-operation with another entity (i.e. joint venture, partnership, or similar arrangement)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details. No – Please skip next question.
Please add additional notes on Related Organization and/or Joint Ventures below:					



Please answer all questions for Tax Year 2023.

Checklist Items	Yes	No	Not Required	Comments
Reportable Transactions and Transactions of Interest				
72.) Was the organization a party to a prohibited tax shelter transaction at any time this year or notified that it was or is a party to a prohibited tax shelter transaction this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details of transaction.
73.) Did the organization have any transactions or was it involved in or associated with any reportable transaction this year (see descriptions below)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details of transaction and answer <u>last two questions</u> .
<p>Confidential Transactions - Definition A transaction that is offered under the condition of confidentiality for a minimum fee of \$250,000 for corporations or partnerships and \$50,000 for all others.</p> <p>Transaction with Contractual Protection - Definition A transaction that has contractual protection against bearing any tax consequences (i.e. right to a refund of fees or investments if the transaction's intended tax consequence do not occur).</p> <p>Loss Transactions - Definition Corporations/Partnership A loss of \$10 million or more in a single taxable year or a loss of \$20 million or more in any combination of taxable years. All Others A loss of \$2 million or more in a single taxable year or a loss of \$4 million or more in any combination of taxable years. Foreign Currency Transactions A loss of \$50,000 or more in any single taxable year for an individual or a trust.</p>				
74.) Did the organization have any transactions or was it involved in or associated with any transaction of interest or listed transactions this year (see description below)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes – Please provide details of transaction and answer <u>last question</u> . If No on this and previous question - Please skip last question and complete last page of the questionnaire.
<p>Transactions of Interest - Definition Charitable Remainder Trust Sale • Charitable Contribution of LLC Successor Membership • Toggling Grantor Trust • Domestic Partnership used to defer immediate taxation of Foreign Income</p> <p>Listed Transactions - Definition Backdated Retirement Plan Contributions • Purported Multiple Employer Welfare Benefit Funds • ASA Investorings Partnerships • Short-term Charitable Remainder Trusts • "BOSS" (Bonds-and-Option Sales Strategy) • Fast-pay Stock Arrangements • Bull & Bear Note Transactions • Son of BOSS • Improper Use of a Subsidiary to Satisfy Parent's Stock-based Compensation Obligations • Guam Trusts • Intermediary Transactions • Abusive Section 351 Transfers Using Contingent, Unmatured Liabilities • Foreign Leverage Investment Portfolio (FLIP) & Offshore Portfolio Investment Strategy (OPIS) • Abusive Basis-shifting Devices Using Loan Assumption Agreements (CARDs) • Abusive Notional Principal Contract • Abusive Straddles • Lease-in/Lease-out (LILO) Transactions • Abusive ESOP/S Corporation Arrangements • Abusive Offshore Employee Leasing Arrangements • Abusive Collectively Bargained Welfare Benefit Funds • Abusive Option Sales to Family Limited Partnerships (FLPs)/Related Parties • Lease-stripping • Contested Liability Acceleration Strategies (CLAS) • Abusive Offsetting Foreign Currency Option Contract Transactions • Abusive Roth IRA Transactions • Abusive Use of ESOP/S Corporation Ownership • Abusive Section 412(i) Plans with Excessive Life Insurance • Abusive Foreign Tax Credit Transactions • Abusive S Corporation Income Shifting Arrangements (SC2) • Abusive Partnership Intercompany Financings • Sale-in/Lease-out Arrangements • Loss Importation Transactions • Abusive Trust Arrangements Utilizing Cash Value Life Insurance Policies Purportedly to Provide Welfare Benefits • Distressed Asset Trust Transactions</p>				
Go to www.gigharbortaxandaccounting.com for more information about each of these Listed Transactions.				
75.) Did the organization file Form 8886 this year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No - Please provide details on why Form 8886 was not filed for this year?

This information is complete and accurate to the best of my knowledge.

Print Name

Signature

Contact Email Address

Title

Date



Please add any additional notes or response in box below or a separate attachment (if applicable):