



Schedule C (Small Business) and Schedule F (Farming) Checklist

The following (applicable) information is required to prepare your Schedule C and Schedule F returns.

1. Cash receipts (income) and disbursements (expenses) for the year, or a back-up from your accounting software. If you use computerized accounting software, please ensure all transactions are entered and reconciled on the backup you provide. Also, if applicable, provide the administrator user and password to access your data.
2. Bank statements and cancelled checks for all cash accounts for the last three months of the business year. Keep each statement with the checks that cleared the bank during that month. If you use computerized bookkeeping, also include bank reconciliation reports for the last three months.
3. Loan balances and statements at year-end.
4. Summary of business credit card charges if not itemized in bookkeeping software records or detailed manually. Include a copy of the last month of the fiscal year credit card statements showing year-end balance due on all business credit cards.
5. Copies of all sales tax returns filed for the year.
6. Copies of payroll tax returns for the year. (if not prepared by our office).
7. Accounts receivable report at year-end. Bad debts?
8. Accounts payable report at year-end.
9. List of equipment and/or real estate purchased or sold during the year. (Enclose copy of settlement sheet).
10. Inventory report at year-end (at close). You must keep copies of inventory reports for your records.
11. Were any new loans taken out during the year or did you make a loan to the business? If so, how much?
12. Completed **“Business Operations Questionnaire”**.
13. Completed **“Vehicle Information Questionnaire”** to substantiate business miles claimed on your return. You must maintain contemporaneous mileage logs.
14. Do you have any unclaimed property to report to the state of PA? ☐ Yes ☐ No

There is an annual filing requirement whether or not you have unclaimed property. Would you like Stortz & Associates to prepare the required forms for you? ☐ Yes ☐ No
15. Did you receive any Employee Retention Credits(ERC)? Please provide the following information:
 - Dollar amount received in ERC in 2025
 - Copies of all Amended 941X returns filed
 - Additional documentation to support the calculation of the ERC
16. Additional information that you feel we should be aware of.
17. Your signed engagement letter.



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BUSINESS OPERATIONS QUESTIONNAIRE

Client Name: _____ Date: _____
Name of Business: _____
Email Address: _____
Completed By: _____ Signature: _____

Describe the industries in which the company operates; please explain in detail below:

Describe the company's production process, please explain in detail below:

List each location maintain by the company and the nature of the activity carried on at each, e.g., plant, sales office, executive officers, etc.

Do you operate your business within PA only? ☐ Yes ☐ No

If yes, are you doing business in any NEW PA Localities, have you registered for Business Privilege Tax, if applicable?

If no, what other states are you operating /conducting business in? What services are you providing in those states?

Have you applied for the other states' required registrations and licenses? ☐ Yes ☐ No

Do you have employees working in states other than PA? ☐ Yes ☐ No

If yes, what states?

Do you have any internet sales? ☐ Yes ☐ No

If yes, are you billing and collecting sales tax on these transactions? ☐ Yes ☐ No

Do you buy goods online or from out of state vendors? ☐ Yes ☐ No

If yes, you may be required to pay PA use tax.

Did the corporation receive, sell exchange, gift, or otherwise dispose of any digital assets? ☐ Yes ☐ No



*The path for a better business
and a better life*

VEHICLE INFORMATION QUESTIONNAIRE

Client Name: _____

Year End: _____

	<u>Vehicle 1</u>	<u>Vehicle 2</u>	<u>Vehicle 3</u>	<u>Vehicle 4</u>
Year	_____	_____	_____	_____
Model	_____	_____	_____	_____
Owned or Leased	_____	_____	_____	_____
Cost	_____	_____	_____	_____
Beginning of year odometer reading	_____	_____	_____	_____
End of year odometer reading	_____	_____	_____	_____
Business mileage	_____	_____	_____	_____
Commuting mileage	_____	_____	_____	_____
Other personal mileage	_____	_____	_____	_____
Total miles for year	_____	_____	_____	_____
Was fuel paid for by the business?	_____	_____	_____	_____
Was vehicle available for personal use? (Y or N)	_____	_____	_____	_____
Is another vehicle available for personal use? (Y or N)	_____	_____	_____	_____
Is the user a 5% or more owner or officer? (Y or N)	_____	_____	_____	_____
Do you have evidence to support business use? (Y or N)	_____	_____	_____	_____
Is it written? (Y or N)	_____	_____	_____	_____
Do you maintain a policy that prohibits personal use except commuting? (Y or N)	_____	_____	_____	_____
Amount of additional income reported on employee's W-2 for personal use	_____	_____	_____	_____

I have maintained contemporaneous mileage logs to substantiate my business & personal usage of these vehicles.

Signed _____ Title _____ Date _____