

**1065 TAX RETURN ORGANIZER**

(FOR INTERNAL USE ONLY BY ABITOS ADVISORS, LLC)

TAX YEAR ENDED: Month \_\_\_\_\_ Year \_\_\_\_\_ CURRENT DATE \_\_\_\_\_

TO AVOID DELAY WITH YOUR RETURN PLEASE ANSWER ALL QUESTIONS AND PROVIDE COPIES OF ALL DOCUMENTS REQUESTED

**CAUTION: A MINIMUM POTENTIAL PENALTY OF \$10,000 PER FORM MAY APPLY IF AN FBAR, FORMS 5471 AND/OR 8938 ARE REQUIRED AND ARE NOT TIMELY FILED****PART I – GENERAL INFORMATION**

1. Name of partnership \_\_\_\_\_ E-Mail: \_\_\_\_\_
- 1a. Phones: (U.S.): \_\_\_\_\_ (Non-U.S.): \_\_\_\_\_ Cell: \_\_\_\_\_ Office: \_\_\_\_\_
2. Address \_\_\_\_\_
3. U.S. Taxpayer Identification Number (Employer Identification Number), if any \_\_\_\_\_
4. State (or Province) of formation \_\_\_\_\_ Date of formation \_\_\_\_\_
5. Name and address of individual to whom return is to be sent \_\_\_\_\_  
\_\_\_\_\_
6. Name and address of individual to whom you would like an additional copy of the return to be sent \_\_\_\_\_  
\_\_\_\_\_
7. Has the partnership ever filed a U.S. tax return? Yes / No \_\_\_\_\_. Please attach a copy unless it was prepared by us.
8. How many partners does the partnership have? \_\_\_\_\_. Are any partners not individuals? Yes / No \_\_\_\_\_
9. For each partner, please provide: Name, address, type of entity, country of formation, U.S. Tax ID, ownership percentage, citizenship, and residency for income tax purposes. If there are any non-U.S. partners, please contact us immediately.
10. Have financial statements been prepared for the partnership for the current tax year? Yes / No \_\_\_\_\_  
If "Yes", please attach a copy.  
If "No", has a "trial balance" been prepared for the partnership? Yes / No \_\_\_\_\_  
If you are not intending to have either financial statements or a "trial balance" prepared, please contact us and provide us with the details of all the company's transactions for the tax year as well as the beginning and ending capital account balance of each partner.
11. At the end of the partnership's tax year, did any domestic or foreign corporation, partnership or trust own directly, indirectly, or by attribution 50% or more of the interest in the partnership? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
12. At the end of the partnership's tax year, did any individual or estate own directly, indirectly, or by attribution 50% or more of the interest in the partnership? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
13. At the end of the partnership's tax year, or any time during the year, did the partnership itself own directly or indirectly or by attribution 20% or more of the voting stock of any domestic or foreign corporation and/or any interest in a domestic or foreign partnership or trust? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
14. Did the partnership have an interest in a domestic or foreign "Disregarded Entity"? Yes / No \_\_\_\_\_  
If "Yes", please provide details.
15. At any time during the year, did the partnership have a relationship with any foreign trust, make any contributions or receive any income or have any other transactions with a foreign trust? Yes / No \_\_\_\_\_
16. Please attach copies of any of the following that were not previously provided to us:
  - a) Articles of organization,
  - b) Partnership agreement,
  - c) Any mortgage documents, and
  - d) Deed and settlement statement (HUD-1) or closing disclosure from the purchase of all real estate owned by the partnership.
17. In which jurisdictions (countries, states) does the partnership operate or have assets in? \_\_\_\_\_
18. What is the nature of its operations in each state? \_\_\_\_\_
19. Does the partnership have a Registered Agent in the state(s) where it transacts business, as required by law? Yes / No \_\_\_\_\_
20. Has the partnership filed all required State Annual Reports and Registration Statements for each state in which it operates? Yes / No \_\_\_\_\_
21. Under any U.S. state law, is the partnership considered to have Nexus? Yes / No \_\_\_\_\_

Please complete reverse side also



**PART II – INTERNATIONAL REPORTING REQUIREMENTS**

22. Under U.S. tax law, is the partnership considered engaged in a trade or business? Yes / No \_\_\_\_\_
23. Under U.S. tax treaty concepts, does the partnership have a permanent establishment in the U.S.? Yes / No \_\_\_\_\_
24. For each non-U.S. partner, has the partnership received IRS Form W-8ECI, W-8BEN, and/or W-8BEN-E? Yes / No \_\_\_\_\_  
If “Yes”, please provide a copy of each form. If “No”, please contact us.
25. Has the partnership provided IRS Form W-8IMY with Form W-8ECI, W-8BEN, and/or W-8BEN-E to each payor of U.S. source income? Yes / No \_\_\_\_\_  
If “Yes”, please provide a copy. If “No”, please contact us.
26. Did the partnership have any transactions with related parties? Yes / No \_\_\_\_\_  
If “Yes”, please describe on a separate sheet. (Examples include rent paid between the partnership and a partner or family member of a partner, loans, or interest or fees accrued or paid between the partnership and a partner or family member of a partner, and business transactions with a partner or family member of a partner. These are only a few examples.)
27. At any time during the year, did the partnership own, or have signing authority, over a bank account, securities account or other financial account outside the United States? Yes / No \_\_\_\_\_  
If “Yes”, please complete the “FBAR and Form 8938 organizer”. A potential penalty of \$10,000 may apply for non-disclosure.

**PART III – INCOME EARNED**

28. Did the partnership earn or receive business income during the year? Yes / No \_\_\_\_\_  
If “Yes”, please attach a statement describing the nature of the business, the income and expenses for the year, the country in which the income was earned, details of assets purchased or sold and information about U.S. office premises and U.S. agents.
29. Did the partnership earn or receive any rental income from real estate? Yes / No \_\_\_\_\_
- 29a. Did the partnership sell any real estate during the year? Yes / No \_\_\_\_\_  
If “Yes” to either question, please call our office to request the appropriate real estate organizer.
30. Did the partnership earn or receive any other income? Yes / No \_\_\_\_\_  
If “Yes”, please describe, including the payor, amount, and the country in which it was earned.

**PART IV – OTHER**

31. During the calendar year did you pay U.S. source expenses aggregating US \$600 or more to any individual, unincorporated business, or attorney? Yes / No \_\_\_\_\_  
If “Yes”, please provide details.  
If “Yes”, did the partnership file Form 1099-MISC and/or 1099-NEC for the above U.S. expenses? Yes / No \_\_\_\_\_
32. Did the partnership pay any U.S. federal (such as FIRPTA withholding) or state income tax? Yes / No \_\_\_\_\_  
If “Yes”, provide details including payment dates.
33. Was all required State and Local Sales Tax and Tourist Development Tax paid? Yes / No \_\_\_\_\_  
If “No”, please explain.
34. Please provide details of charitable contributions, casualty or theft losses in the U.S. and any business expenses.
35. Did the partnership own or sell any Canadian, European, or other non-U.S. mutual funds or exchange traded funds (ETFs) at any time during the year? Yes / No \_\_\_\_\_  
If “Yes”, please complete the separate organizer “Passive Foreign Investment Company Organizer”.
36. Did you receive any COVID related relief? (For example: an EIDL grant or an EIDL or PPP loan) Yes / No \_\_\_\_\_  
If “Yes”, please explain.
37. Did you receive any Employee Retention Credit (ERC) for any years? Yes / No \_\_\_\_\_  
If “Yes”, please explain.

**If you have not answered all questions & supplied all documents requested on this organizer, please explain, otherwise your tax return may be delayed and/or the fee may be increased due to the extra time required.**

Signed: \_\_\_\_\_

PLEASE RETURN TO:

**ABITOS ADVISORS, LLC**  
327 PLAZA REAL, STE 235, BOCA RATON, FL 33432

Tel: (561) 241-9991      Fax: (561) 826-9299      E-Mail: [bsk@abitos.com](mailto:bsk@abitos.com)      Website: [www.abitos.com](http://www.abitos.com)