

TAXES DUE DILIGENCE CHECKLIST

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This checklist contains documents and information related to taxation that a seller might request from a buyer.

TAXES	OWNER	COMPLETE?	DATE OF COMPLETION	NOTES
The last five years' federal, state, local, income, sales, and other tax returns, plus any international returns filed				
Copies of correspondence or notices from foreign, federal, state, or local taxing authority for filed tax returns, along with failure to file notices				
Correspondence with tax authorities				
Out-of-the-ordinary correspondence with tax agencies				
Government audits				
IRS Form 5500 for 401(k)s				
Settlement documents from the IRS or other taxing institutions				
Agreements on tax sharing or transfer pricing				
Agreements that waive or change the statute of limitations on taxes				
Net operational losses or credit carryforwards				
Effects of changes in control on the availability of carryforwards				

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