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2026/2027 Business Tax Information Reminder Checklist

This is meant to be a helpful guide to help you gather your tax information. Simply bring the relevant items to us, upload them through our secure client portal, or mail them in. For your protection, please do not email documents containing Social Security or account numbers. You can even bring originals, and we will make copies as needed and return your original information with your tax return.

Financial Records

- Copy of 2025 federal and state tax returns, including Tennessee franchise & excise and business tax returns (if we did not prepare your 2025 returns)
- Depreciation schedule supporting the items being depreciated on the 2025 return (if 2025 return not prepared by our firm)
- QuickBooks Online accountant access, or a backup file from QuickBooks Desktop or other accounting software. If neither is available, please provide a Profit and Loss Statement* (revenues and expenses) and Balance Sheet (assets and liabilities)
- Copy of all December 31, 2026 bank, credit card, and loan statements
- All tax forms and IRS/state notices received (1099s, 1098s, K-1s, etc.)
- Forms 1099-K received and merchant processing statements
- Estimated and extension tax payments made by the business (amounts & dates)

Payroll and Contractors

- Forms W-2 provided to all employees and Form W-3 (if not prepared by our firm), plus quarterly Forms 941, annual Form 940, and state unemployment returns
- Tips reported by employees (for the FICA tip credit and W-2 reporting)
- Forms 1099-NEC and 1099-MISC issued to contractors (the filing threshold is \$2,000 for payments made in 2026) and Forms W-9 on file
- Retirement plan contributions made by the business
- If providing health benefits, include employee's name, SSN, amounts paid to employees (gross wages and health benefit amounts), and total hours worked (by employee) – please send through our secure portal

Assets and Debt

- Listing of depreciable property acquired and sold during the year (such as business equipment, vehicles, buildings, land, etc.), including invoices, dates placed in service or sold, and prices
- Costs of any building constructed or acquired for manufacturing or production
- Research and development or software development costs
- Value of December 31, 2026 inventory
- Summary of interest paid to banks and others, and note balances at December 31, 2026

Owners

- Listing of officers or partners and ownership percentages
- Any new owners, or sales or transfers of ownership, during the year

- Officer compensation, owner distributions, and loans to or from owners
- S-Corporations: health insurance paid for more-than-2% shareholders and owner retirement contributions
- Reimbursements to owners or employees under an accountable plan, and business-use percentage of vehicles
- Property contributed to the business by owners (description, cost, and date)
- Charitable contributions made by the business (gifts of \$250 or more require a letter from the organization; non-cash gifts over \$5,000 require a qualified appraisal)

Please Answer the Following Questions

1. Has the company been notified of an audit by the IRS or a state tax authority?
2. Is the company current on all payroll, sales, and income tax filings and payments?
3. Does the company have significant operations outside Tennessee?
4. What benefit plans do you provide to your employees?
5. Are there any related party transactions (renting to yourself, etc.)?
6. Is your payroll system tracking qualified overtime, tips, and tipped occupation codes for the new 2026 Form W-2 reporting?
7. Any other items that you think may have any possible tax impact?

***The most important item is the profit and loss statement. You may bring this as a manual summary if no computer file is available.**