

## 2025 Business Return Year-End Checklist

### Tax Return Due Dates:

*S-Corporations (Form 1120S) -- March 17th, 2026*

*C-Corporations (Form 1120) -- April 15th, 2026*

*Partnerships (Form 1065) -- March 17th, 2026*

**Quickbooks Backup File**

Please send a backup copy or a portable data file to our office using our secure file sharing website (Secure File Pro). If you call our office, we can send you an e-mail invitation to this site. Indicate what version of QB you are using and what the password is. BEFORE YOU SEND A QB BACKUP, PLEASE RUN A BALANCE SHEET REPORT AT 12/31/25 AND MAKE SURE THAT EACH BALANCE IS ACCURATELY REFLECTED AND CAN BE SUPPORTED BY A STATEMENT OR OTHER SUPPORTING SCHEDULE. We will not accept backups on a CD.

**Bank Statement & Reconciliation**

Include a copy of the December 2025 bank statement AND a reconciliation of your register balance to the bank statement. If you use QB to do your reconciliations, make sure that you print out the December 2025 bank reconciliation. If there are outstanding checks or deposits on the report that are older than 60 days, please address those before completing December bank reconciliation.

**New Asset Purchase Information**

Please include the purchase paperwork or invoice for any equipment and/or vehicles you purchased during the year that cost \$2,500 or more. This includes small tools, office pc's, printers, and any other asset that has a useful life > 1 year.

**Prior Year Depreciable Asset Listing**

If you had depreciable assets on the prior year's tax return, we have printed off a listing of those assets that is attached to this checklist. Please review and let us know what changes there have been.

**Loan Balances**

Please include confirmation of all year-end loan balances at 12/31/25 and an interest paid total for the year from your bank. If you file a partnership return, please indicate which partner has co-signed on each loan.

**Business Credit Card Balances**

Please include a copy of the statement for 2025 that goes through the end of the year (12/31/25) along with a reconciliation of the book balance to the statement.

**Payroll Information**

If we do not prepare your payroll tax returns and year-end W-2s for you, please include copies of all the following forms: W-2, W-3, 941s, 940, Nebr UC Forms, 941Ns. If you paid any interest or penalty, please include a copy of those IRS/NE notices that you paid.

**Inventory**

If you are required to report inventory on your balance sheet at year-end, please provide an inventory balance, at cost, not retail, as of 12/31/25. If you used any inventory for personal use, or gave as gifts, provide the cost of those items, not retail value.

**Sales Tax Returns**

If we do not prepare your sales tax returns for you, please provide us with a copy of the Form 10s you filed for 2024. If you paid any penalty or interest, include copies of those notices paid.

**1099s Issued**

Please provide a copy of any 1099-NEC forms your company issued to subcontractors for 2024.

**1099's Received**

Please provide a copy of all 1099 forms your business received including: 1099-K, 1099-MISC, 1099-NEC, 1099-INT & 1099-DIV.

**Vehicle Information**

Please provide the following information for all COMPANY-OWNED vehicles:

Vehicle Make & Model	Who Drove?	Total Miles Driven During 2025	Business Miles Driven In 2025	Personal Miles Driven In 2025

**Note:** Personal use of a company-owned vehicle should be grossed up for all payroll taxes and added to that individual's (including shareholder's) W-2 for the year. Call us and we can help you calculate the amount. This should be done before computing and paying your last payroll tax deposit for 2025.

If you or one of your employees has driven a personal vehicle for business use and has documented the mileage using a log, you may reimburse them out of the corporation at 70¢ per mile for miles driven in 2025. You should not reimburse actual expenses such as gas and insurance on a personally owned vehicle.

**Personal Expenses**

Although there should be no mingling of personal expenditures with business ones, if you happen to have children or spouses who are on your cell phone plan or if you inadvertently make personal purchases through your business account, please advise us of those transactions.

**Other Information**

Please include the following additional information:
