# Small corporation year-end checklist

**The following information is needed to file a complete and accurate corporate tax return:**

- ☐ Bank statements from all accounts

- ☐ Check ledger

- ☐ Detailed accounting records including general ledger, trial balance, balance sheet, income statement

- ☐ Credit card statement for all business accounts

- ☐ Loan papers and purchase details for new assets purchased

- ☐ Interest paid on all loans

- ☐ Statements of dividends or interest earned

- ☐ Payroll detail records and copies of forms 941, 940, 1099, and W-2 that you have filed

- ☐ Schedules of loans to and from officers

- ☐ Accountable plan/expense account statements

- ☐ Year-end inventory

- ☐ Accounts receivable listing

- ☐ Accounts payable listing of all outstanding bills owed on the last day of the year.

- ☐ Details of any changes in stock ownership

- ☐ Copies of any correspondence with taxing authorities

- ☐ Details of corporate distributions to shareholders

- ☐ Mileage detail for all company-owned vehicles including make and year of vehicle and total miles driven

- ☐ New corporation/new client startup papers, corporate charters, S-election, Federal ID#, State ID #, last year's corporate return (new client)

- ☐ Forms 1099-K you received from credit card and internet payers. These need to be listed separately.