

*Updegrove, McDaniel, McMullen & Chiccehitto, PLC*  
**2025 S CORPORATION TAX INFORMATION REQUEST LIST(FORM 1120S)**

Company Name: \_\_\_\_\_

Any changes to contact information: \_\_\_\_\_

Have all accounts been reconciled? Yes \_\_\_\_\_ No \_\_\_\_\_

Please provide the following information:

1. Activity for 2025 Tax Year. Examples include:  
a) Comparative 2025-2026 balance sheet and profit and loss statement with a 2025 detailed general ledger of all income/expense accounts,  
b) QuickBooks desktop accountants' copy file; cut-off date of 1/1/2026, or  
c) Access to QuickBooks Online (QBO).  
QuickBooks file/ access is preferred. If you have questions about this, please contact us.

2. Fixed assets account details and schedule of assets acquired and/or sold, including date acquired or sold and sales or purchase price.

3. Copies of correspondence with tax authorities.

4. Details of any changes in stock ownership.

5. For each corporate officer, provide tax ID, compensation, percentage of ownership, hours devoted to business, and date ownership acquired.

6. Business License (BPOL) and Personal Property Tax forms, if we are to prepare them.

7. List of states, other than Virginia, where business is conducted. Provide amount of revenue allocated to each.

8. Schedule of all fringe benefits (health insurance, disability & life insurance premiums) paid on behalf of 2% shareholders. Have benefits been included in their W-2?

9. Loan statements showing year-end balance, interest paid, and new borrowings (including shareholder loans).

10. If new business client or if any changes provide: Copy of Operating Agreement, Articles of Incorporation and Bylaws.

11. Copies of Forms 1094, 1095, 1096, 1099, 941, 940, 5500, 1042, W-2s and W-3s that have been filed. Please make sure you have mailed all the necessary 1099's to the recipients by the filing deadline of January 31, 2026.

12. List of nondeductible expenses, i.e. penalties and entertainment (if not easily identifiable in your QuickBooks or other general ledger format).

13. Information for business use of vehicles including: total mileage, business mileage, and personal mileage for each vehicle.

14. List each type of trade, business activity or rental activity, and indicate the date started or acquired.

15. Did you offer or reimburse health insurance costs to your employees (including shareholders of the corporation)? Please explain.

16. Did you make any state tax payments (such as nonresident withholding or pass-through entity tax on behalf of partners in 2025? If so, provide detail of amounts and dates paid (if not easily identifiable in your QuickBooks or other general ledger format).

17. This corporation qualifies under the domestic filing exception for pass-through entities and is not required to file Schedules K-2 and K-3, because it only has US partners (members), and no foreign activities.

Yes \_\_\_\_\_ No \_\_\_\_\_