# S Corporation Owner Year-End Checklist

Most of these have to happen by December 31. Go through it in early December.

## The company

COMPANY NAME

YOUR OWNERSHIP (%)

OTHER OWNERS? Choose

PAYROLL COMPANY

## Your pay and money taken out in 2026

| | |
|---|---|
| SALARY PAID TO YOU THROUGH PAYROLL | |
| YOUR HEALTH INSURANCE PAID BY THE COMPANY | Must be added to your W-2. |
| RETIREMENT PLAN CONTRIBUTIONS FOR YOU | |
| DISTRIBUTIONS TO YOU | |
| MONEY YOU LENT TO THE COMPANY | |
| MONEY THE COMPANY LENT TO YOU | |

## Before December 31

| | |
|---|---|
| Is your salary reasonable for the work you do? | Choose |
| Health insurance added to your final paycheck's W-2? | Choose |
| Expense reports paid to you under the accountable plan? | Choose |
| Distributions in proportion to ownership, if more than one owner? | Choose |
| Equipment, vehicles, or property bought this year? | Choose |
| Company vehicle used personally? | Choose |
| W-9s collected from vendors you'll send 1099s to? | Choose |
| Annual minutes or resolutions done? | Choose |

# S Corporation Owner Year-End Checklist

Documents to send, and notes.

## Documents

Tick each one you're sending. Upload them to the LaviCPA Client Portal.

- Year-end profit and loss and balance sheet
- December bank and card statements
- Payroll reports: quarterly 941s, DE 9s, W-2s, and W-3
- Invoices for equipment or property bought
- Loan statements
- 1099s the company issued
- Expense reimbursement reports
- Minutes or resolutions
- Your vehicle mileage log
- Retirement plan statements

## Anything else we should know

Want to compare salary and distributions, or set up an accountable plan? Ask us before December 31.