

FKCo Business Clients - Real Estate Year-End Instructions

Important Reports and Documents To Send

Sign, date and return your Engagement Letter and Business Questionnaire with any applicable Retainer.

1. Send us a copy of your books and records to prepare your annual tax return. This may be an electronic file (QB, Quicken), Excel File, or even copy of the bank statements.

If you are unsure what to send, please reach out to your FKCo contact for further instructions.

2. December Bank Reconciliation Reports and Bank Statements

Please send us these two documents for each business bank account.

3. If you purchased any fixed assets for \$2,500 or more.

Please send us the invoices for these items. For vehicles, we need the purchase agreements.

4. Sales, purchases or major improvements.

Please send any closing documents (for sales and/or purchases) in the year. If you had a major improvement, please provide us details for that project.

5. Bank Loans and Line of Credits.

Please send us the December 31st statements that show the principal balance as of that day. For any new loans, please send those loan documents showing terms of the note. This includes a print out for any EIDL loans that you may have.

6. Sales Tax (if applicable)

Please send us copies of all sales tax reports filed for 2025 for all states you paid sales tax in.

7. Business Income Tax - estimated payments (Federal or States)

Please send us documentation for all estimated income taxes paid in 2025.

8. Payroll Documents (if applicable)

Please send us a copy of your employees' W2s and form W3 for 2025.

Payroll Taxes - did you pay any payroll taxes in early 2026, for wages paid in 2025?

ERC or OTHER payroll tax credits (FFCRA/WOTC)- Did you file for or receive any Employee Retention Credits for a prior year? If so, what account did you record those in?

Please send us a copy of all 941 and 941-X forms filed for 2025 (or prior years if amended in 2025).

9. Owner Health Insurance (if applicable)

Please provide the amount of medical insurance premiums that were paid on behalf of each owner (and their family) by the company. Note, for S-Corps, please confirm this figure was properly reported on the W2.

10. Retirement plan changes

The SECURE 2.0 Act creates tax credits for retirement plans initiated in 2023 (and beyond). Please check this box and provide more information if you started a plan in the prior fiscal year.

11. 1099 Forms

Please send a copy of any 1099 forms you receive (including 1099-K forms) as well as the 1099 forms you issued in the year.

NOTE: Many 1099-K forms will not be received until after 3/31; if that is the case for your company, please run a full year summary report that shows gross sales and any fees, taxes, etc. from the processor (CC, PayPal, EBAY, Reverb, others) and send us that.

How to send us your documents:

All of the emails that you receive from FKCO have a Share File clickable link in the signature line. Look for the "Click here to upload files." Please try to send all the files at one time. This helps us to prevent lost and lonely documents and we can assure that everything is saved correctly.

Notes to your preparer: