

# Tax Document Checklist 2026

What to gather for individual, self-employed, foreign-owned LLC, and S-corp filings · Current as of July 2026

Gathering the right documents up front is most of the work of a clean, fast filing. These are the standard lists we use; your preparer may ask for more based on your facts.

## Individual tax return (Form 1040)

- Every W-2, and every 1099 you received (1099-NEC, 1099-K, 1099-INT, 1099-DIV, 1099-B, 1099-R, SSA-1099).
- Form 1098 (mortgage interest) and property-tax amounts if you own a home.
- Form 1098-T plus tuition/fee records for education credits; Form 1098-E for student-loan interest.
- Childcare provider name, address, tax ID, and amount paid (for the childcare credit).
- HSA forms (1099-SA and 5498-SA) if you have a health savings account.
- Records of estimated-tax payments you already made (dates and amounts).
- Marketplace health insurance Form 1095-A if you had exchange coverage.
- If you have foreign accounts or assets: each institution, account number, and the highest balance during the year.

*First year with a new preparer, add:*

- Your prior-year (ideally two years of) filed returns, federal and state.
- Government photo ID for each taxpayer (and SSN/ITIN cards or letters).
- IRS authorization (Form 8821 or 2848) so we can pull transcripts and speak to the IRS for you - we prepare it, you sign.
- For a business: EIN letter, formation documents, and any election letters (e.g. CP261 for an S-corp).

## Foreign-owned single-member US LLC (pro-forma Form 1120 + Form 5472)

- EIN confirmation letter (CP 575 or 147C).
- Formation documents: articles of organization and the state where the LLC was formed.
- Owner details: full legal name, foreign address, country of tax residence, and ITIN or foreign tax ID if any.
- Every money movement between you and the LLC during the year: capital you put in, distributions you took out, loans either way, and anything the LLC paid on your behalf (these are the reportable transactions Form 5472 exists for).
- US bank/payment account statements for the year (Mercury, Wise, Payoneer, Stripe payouts).
- The prior year Form 5472 if one was filed.
- Registered-agent name and address.

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- Government photo ID for each taxpayer (and SSN/ITIN cards or letters).

## Self-employed return (Form 1040 with Schedule C)

- All 1099-NEC and 1099-K forms, plus a full-year income summary from each platform or bank (Stripe, PayPal, Amazon, Upwork, etc.).
- Business expenses totaled by category (software, supplies, contractors, advertising, fees, travel, meals).
- Home-office details: square footage of the office and of the home, plus rent/mortgage interest, utilities, and insurance totals.
- Mileage log or total business miles for the year (and the vehicle if you want actual-cost comparison).
- Any equipment or asset purchases over a few hundred dollars (date and amount).
- Health-insurance premiums you paid yourself, and any retirement-plan contributions (SEP/Solo 401k).
- Records of estimated-tax payments you already made (dates and amounts).
- Everything from the individual-return list that applies to you (W-2s from a day job, 1098, etc.).

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## S-corporation return (Form 1120-S)

- Prior-year Form 1120-S with the depreciation schedules (first year with us).
- The S-election acceptance letter (CP261) if this is the first S-corp year.
- Year-end profit and loss statement and balance sheet, or bookkeeping file access (QuickBooks/Xero), or full-year bank statements if there are no books yet.
- Payroll reports for the year: W-2/W-3 and the quarterly 941s (plus state filings).
- Each shareholder: name, address, SSN/ITIN, and ownership percentage.
- Distributions taken by each shareholder (dates and amounts).
- Accountable-plan reimbursements paid to owners, if any.
- Any 1099s the company issued to contractors.

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Interactive checklists per engagement: **[arcandledger.com/free-tools/](https://arcandledger.com/free-tools/)**

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