Lawn care and landscaping year-end file: mowers, truck, fuel and crew

One file per season year. Skip the crew group if you mow alone, and the snow line if you do not plow.

Client or engagement

Contracts, yards and payments

- [ ] Forms 1099-NEC from HOAs, property managers and commercial sites
  One per payer for the tax year
- [ ] Form 1099-K from the card reader or payment app
  Card payments are reported at any total
- [ ] Billing app invoice report
  Every yard and job billed, first cut to leaf cleanup
- [ ] Cash and check yard list
  Homeowners who paid the crew on site
- [ ] Business bank statements
  All twelve months, deposits tied to invoices
- [ ] Snow plowing and salting invoices
  Winter contracts and per-push jobs

Mowers, trailer and truck

- [ ] Mower, trimmer, blower, aerator and trailer invoices
  Each with the first day it worked a route
- [ ] Dealer trade-in papers
  Trade value of each old mower or trailer
- [ ] Truck purchase or lease papers and loan statement
  Year-end statement with interest paid
- [ ] Photo of the truck door sticker
  Gross vehicle weight rating
- [ ] Route log for the truck
  Business and total miles; first half and second half of 2026 kept apart
- [ ] Blade, belt, oil, filter and tire receipts
  Shop or parts store receipts

Fuel, chemicals and plants

- [ ] Truck fuel card statement
  Road gallons, every month

- [ ] Gas can log for mowers and saws
  Gallons by month and machine, for Form 4136
- [ ] Fertilizer, seed and weed control invoices
  Used on mowing and treatment contracts
- [ ] Mulch, sod and plant invoices billed to customers
  Tagged with the customer or job name
- [ ] Dump and green waste tickets
  Tickets or the monthly bill

Seasonal crew and subs

- [ ] Forms W-4 and I-9 for each spring hire
  Current I-9 edition; keep past seasons' forms for the retention period
- [ ] Route sheets and equipment sign-out log
  Shows who set routes and whose mowers each helper ran
- [ ] Payroll register and four quarterly Forms 941
  Including the slow winter quarters
- [ ] Form 940, crew Forms W-2 and the W-3
  From 2026, W-2s show code TP tips and code 402 in Box 14b
- [ ] State unemployment returns
  Each quarter, with layoffs at season end
- [ ] Form W-9 from each tree, irrigation or hardscape sub
  Collected before you pay the sub
- [ ] Forms 1099-NEC you sent to subs
  With the Form 1096 or e-file receipt

Licenses, cover and tax paid

- [ ] Pesticide applicator and business licenses
  Fees and renewal receipts
- [ ] Liability, commercial auto, equipment and workers' comp invoices
  Premiums paid in the year
- [ ] Sales tax returns for lawn services
  Only where your state taxes them
- [ ] Quarterly tax payments and last year's return
  Payment dates and amounts; full prior return with Schedule C