Form 1065 year-end request list for partnerships

Send this list to the partnership before you start Form 1065. Ask for each item by the date you set, and mark lines that do not apply.

Client or engagement

Entity and prior year

- [ ] Last year's Form 1065 with every Schedule K-1
  Starting capital accounts and carryovers
- [ ] Depreciation and amortization schedules
  From the prior-year file
- [ ] Partnership agreement and all amendments
  Signed copies; note special allocations
- [ ] Partnership representative details
  Name, address, phone; an individual if the representative is an entity
- [ ] Prior-year Schedules K-2 and K-3, or the domestic filing exception notice sent to partners
  Shows which route the partnership took last year
- [ ] Any IRS exam of a prior year under the centralized audit regime
  Notices, the imputed underpayment, and any push-out statements to partners

Partners

- [ ] Partner list with taxpayer IDs and partner type
  Profit, loss and capital shares at start and end of year
- [ ] Contributions and distributions by partner
  Cash amounts, and value and basis of any property
- [ ] Guaranteed payments and partner health insurance
  Per partner, kept apart from employee wages
- [ ] Sales or transfers of partnership interests
  Written notice from the seller; Form 8308 if receivables or inventory are involved

Books and accounts

- [ ] Year-end trial balance, profit and loss, balance sheet
  Closed and reconciled
- [ ] Bank statements and year-end reconciliations
  Every account, including the December statement
- [ ] Credit card statements
  All cards in the partnership's name

- [ ] Loan statements and loan agreements
  Year-end balance and the type of each debt

Income and assets

- [ ] Forms 1099-NEC and 1099-MISC received
  Payments to the partnership for services or rents
- [ ] Forms 1099-INT, 1099-DIV and 1099-B
  Interest, dividends and sales in partnership accounts
- [ ] Schedules K-1 from lower-tier partnerships
  Any entity the partnership owns a share of
- [ ] Rental income and expenses per property
  For Form 8825
- [ ] Invoices for assets bought and papers for assets sold
  With placed-in-service and sale dates

Payments, payroll and states

- [ ] Forms W-9 and the Forms 1099 the partnership issued
  Service payments of $600+ made in 2025; $2,000+ made in 2026
- [ ] Count of all returns the partnership filed this year
  10 or more of any type, or over 100 partners, means e-file
- [ ] Gross receipts for the three prior years
  For the section 163(j) small business test on business interest
- [ ] Payroll returns, if it has employees
  Forms 941, 940, W-2 and W-3
- [ ] Foreign partners, accounts or taxes paid
  Or a note that there are none, for the Schedule K-3 exception
- [ ] Forms 8804, 8805 and 8813, with each foreign partner’s Form W-8
  Section 1446 withholding on income allocable to foreign partners
- [ ] Sales, payroll and property by state
  Plus any pass-through entity tax paid and nonresident withholding