

LLC tax organizer and routing questionnaire

2026 tax year, all LLC classifications

Prepared for the clients of (firm name)

Your name, and your spouse's if filing jointly

Answer the routing block first. Your preparer uses it to pick the return and the full organizer that follows.

Then answer the block every LLC completes. For each yes, attach the documents listed.

If you own more than one LLC, fill in one questionnaire for each.

Routing: members and elections

Based on: IRS, Limited Liability Company (LLC); Forms 8832 and 2553

Number of members on the first and last day of the year

Did the number of members change during the year?

☐ Yes ☐ No

If yes, send: Date of the change; Purchase, admission or buyout agreement

Did the LLC ever file Form 8832 to be taxed as a corporation?

☐ Yes ☐ No

If yes, send: IRS letter accepting the election; Effective date

Did the LLC file Form 2553 to be taxed as an S corporation?

☐ Yes ☐ No

If yes, send: IRS letter accepting the S election; Effective date

Was either election filed late, or never confirmed by the IRS?

☐ Yes ☐ No

If yes, send: Copy of the form as filed, with the date sent; Any IRS letter rejecting or questioning it

Is the only member a person, rather than a company or trust?

☐ Yes ☐ No

If yes, send: Name of the owner who reports the LLC's activity

Main activity: business, rental property or farm

Every LLC: identity and agreement

Based on: State formation records; IRS EIN letter

Legal name, EIN and state of formation

Date the LLC was formed

Do you have the EIN confirmation letter?

☐ Yes ☐ No

If yes, send: IRS EIN letter or Letter 147C

Was the operating agreement signed or amended this year?

☐ Yes ☐ No

If yes, send: Operating agreement and amendments

Members and ownership percentages at the start and end of the year

Did the LLC file its state annual report and pay its state fee?

☐ Yes ☐ No

If yes, send: State filing receipt

Every LLC: money and records

Based on: IRS Recordkeeping; Forms 1099-K, 1099-NEC and 1099-MISC

Year-end profit and loss and balance sheet

Send: Reports as of the last day of the year

Does the LLC have its own bank, card or loan accounts?

☐ Yes ☐ No

If yes, send: December statements for each account

Did the LLC receive Forms 1099-K, 1099-NEC or 1099-MISC?

☐ Yes ☐ No

If yes, send: Every Form 1099 received

Did the LLC pay contractors \$2,000 or more?

☐ Yes ☐ No

If yes, send: Form W-9 for each contractor; Copies of the Forms 1099 filed

Did the LLC buy or sell equipment, vehicles or property?

☐ Yes ☐ No

If yes, send: Invoices and sale documents with dates

Every LLC: payroll and owners

Based on: Single member limited liability companies (IRS); Forms 941 and 940

Did the LLC have employees?

☐ Yes ☐ No

If yes, send: Forms 941 or 944; Form 940; Forms W-2 and W-3

Money each member put in, and money each member took out, by date

Did the LLC pay health insurance or retirement contributions for a member?

☐ Yes ☐ No

If yes, send: Premium and contribution statements

Were estimated taxes paid on the LLC's income?

☐ Yes ☐ No

If yes, send: Date and amount of each payment

Did the LLC receive any IRS or state notice?

☐ Yes ☐ No

If yes, send: A copy of each notice

Anything else your preparer should know