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Close Strong: Year-End Planning for Leaders

November 5, 2025



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Session CPE Requirements

You need to attend 50 minutes to receive the full 1 CPE credit.

There will be 4 polling questions throughout the presentation. You must respond to a minimum of 3 to receive the full 1 CPE credit.

****Both requirements must be met to receive CPE credit****



Learning Objectives

- **Recognize how to avoid year-end reporting scrambles**
 - 1099s
 - Tips and overtime reporting
 - Closing the year-end books
- **Recall forecasting and cash flow planning methods**
 - Cash basis tax planning
 - Accounting method considerations
- **Identify how to set up systems to work smarter in 2026**
 - What to automate and delegate
- **Recall retirement plan setup and funding options before year end**
- **Identify year-end strategic tax moves**
 - Depreciation strategies, including bonus depreciation and Section 179
 - Qualified production property
 - Research and development (R&D) strategies, including Section 174 planning



Today's Presenters



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Polling Question

What is your organization's top priority at year end?

- Closing the books and financial reporting
- Tax planning and compliance
- Budgeting and forecasting for next year
- Operational efficiency and process improvements
- Other
- Not sure



Year-End Strategies to Strengthen Business Operations



Strategically review performance

Expectations versus reality



Revenue streams

Departmental performance

Vendor assessments





Employee benefit plans

Seasonal staffing needs

Consider strategic vendor relationships



Implement workforce planning and benefit reviews

Review and plan for next year





Capital expenditure planning

Reinvestment in the business

ROI evaluation

Strengthen financial planning and capital decisions

Align planning with year-end processes





Tips and overtime reporting

Forms 1099, 1096, W-2

Tighten monthly closes

Coordinate and communication

Close checklist



Enhance compliance and reporting readiness

Stay ahead of regulatory changes by updating processes





Review contracts and leases;
organize supporting documentation

Review AR/AP aging reports, fixed assets,
prepaids, and accruals



Maintain accurate documentation

Make sure documents are organized and updated



Polling Question

What opportunities are you preparing for in 2026?

- Merger, acquisition, or sale
- Expansion into new geography
- Development of new product/service/sector
- New technology investments (software/systems/AI)
- Other
- Not sure



Year-End Tax Strategies for Businesses





Permanent extension of 20%
pass-through income deduction

Expanded qualified small business
stock rules

SALT cap

Impact on sale of business

Review entity structure

New changes may influence entity selection





Overall accounting method
(*cash v. accrual*)

Assess advance payment options

Leverage prepaid expense
acceleration rules

Review inventory valuation methods

Section 163j interest limitation update



Weigh accounting method changes

Explore strategies to optimize your tax position





100% bonus depreciation for
qualified property acquired and placed
in service after January 19, 2025

Expanded Section 179 expensing

New asset class –
Qualified Production Property
(*100% bonus eligible*)

De minimis safe harbor for immediate expensing

Cost segregation study



Explore timing of fixed asset purchases

Leverage new tax incentives to reduce liabilities





Tax Credits – R&D, Energy, and others

Full expensing of domestic research
and experimentation (R&E) expenses restored

Options for previously capitalized R&E costs

Accelerated phase-out of many
renewable energy credits



Create strong tax credits
and incentives strategy

Review new law and develop strategy
to meet shortened timelines



Polling Question

I'd like to talk to someone at CLA about year-end strategies regarding:

- Staffing and workforce
- Financial reporting and compliance
- Depreciation and capital investments
- Entity selection
- Tax credits and incentives
- Other
- Nothing at this time



Thank you!

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