



December 2025

To our valued clients:

With the opening of tax season just weeks away, we thought it important to share some administrative, tax and office updates with you.

Filing Date: As of this memo going to print, the Internal Revenue Service and New York State have not announced any changes in the due dates. Personal taxes are due April 15, 2026.

Turnaround Time: With the extensive changes to the tax laws for 2025, additional time may be needed to process your tax return and our preparation fee will increase.

Your tax documents must be received by Friday, March 20, 2026. If you receive additional forms after that date, bring them in as soon as possible.

Any tax return initially received after March 20, 2026, will need to go on extension. There will be NO exceptions. We will not automatically file extensions.

Extensions: Remember that an extension is only for the filing of tax forms. It is not an extension of time to pay your tax or balance due. If you have a balance due and do not pay it with the extension, you are subject to penalties and interest, even if all your estimates were paid.

In order to calculate an extension payment, we will need all of your tax data. If an extension is filed with less than the tax due or "no payment" or "0", the taxpayer will be responsible for any penalties or interest.



We will not be responsible for any penalties, interest and late filing fees if you bring in your taxes or request an extension after March 20, 2026.

Estimated Taxes: If you paid estimates during the year, we will need proof of payment, date paid, and amount paid. If estimates were not paid as we recommended, we will NOT be responsible for any estimated tax penalties or interest.

Text Messaging: Please DO NOT send us tax information, photographs or images of IRS or NYS letters or other tax or private information via text message. Texting is not secure. Please send you documents to: info@petrellaphillips.com or they can be faxed to our office. We will not be responsible for omitted tax information that was sent via text.

Children's Filing Status: If your children are filing taxes, you must inform us of the filing status they used or provide us copies of the filed return. If the IRS rejects your tax return due to child filing status errors, there will be additional fees for us to re-prepare your tax return or respond to IRS letters.

Direct Deposit: The IRS will no longer be issuing paper checks. Please provide a voided check to verify your account information.

IRS, NYS or other tax authority notices: Both the IRS and NYS are sending more computer generated notices to request additional information or for clarification of data in your tax return. These notices may indicate you have an additional balance due or an adjusted refund. We will review these notices and respond as needed. **If there is an error in preparation, there will be no fee for the response.** If there is no error on our part and/or the taxing authority requires additional information, we will prepare a response. You will be billed at standard hourly rates for any response on your behalf.

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