Petrella Phillips LLP
Certified Public Accountants
Plan. Perform. Progress.

New! The office will be closed from 12/22 to 12/26 for Christmas Vacation and 12/29 to 1/2 for New Years Vacation.

Tax Season Office Hours – Feb. 2 to Apr. 15, 2026

Main Office	**Mon. - Thurs.** 8:30am - 5:00pm
1892 S. Winton Road	**Fri.** 8:30am - 4:00pm
Rochester, NY 14618	**Sat.** 8:00am - 1:00pm
Phone: 585-544-1040	**Fax: 585-544-5949**
24 Hour Drop Box	
Geneva Office	**Mon. - Thurs.** 8:00am - 5:00pm
24 Tillman St.	**Fri.** 8:00am - 4:00pm
Geneva, NY 14456	**Sat.** 8:00am - 1:00pm
Phone: 315-789-3310	**Fax: 315-789-5437**
Dansville Office	**Mon. - Thurs.** 8:00am - 5:00pm
28 Clara Barton St.	**Fri.** 8:00am - 4:00pm
Dansville, NY 14437	**Sat.** by appointment
Phone: 585-335-8703	**Fax: 585-335-7053**

www.PetrellaPhillips.com

Important Information

Personal tax returns are due April 15, 2026. There are no "extra days" this filing season.
March 20, 2026 is the cut-off date for an extension request or to drop off your tax data.
Partnership and S-Corp tax returns are due March 16, 2026. C-Corp tax returns are due April 15, 2026.

The IRS is in the process of eliminating paper refund checks. We must have a voided check. We will not be responsible for tracking down lost or missing refunds.

With extensive changes to the tax laws and regulations, preparing and processing your tax return will take longer and the preparation fee will increase.

Please make sure you provide us with proof of estimated tax payments made to include date and amounts paid for Federal and State taxes. If penalties or interest are assessed due to your failure to properly pay estimates, we will not be responsible for those fees.

Extension Requests must be made by March 20, 2026. If extension payments are not made in full, you will incur penalties and interest. The IRS and NYS require that your taxes be paid in full with an extension. You may need to overpay the extension to avoid any interest or penalty. **<u>We will not automatically place you on extension</u>** and we are not responsible for any interest or penalties if an extension is not fully paid and filed.

Payment for services will be required when you pickup, or paid in advance if you request that we email or mail your tax returns to you. There will be a postage charge for Priority or Overnight mailing. Our website will allow you to pay by credit card, ACH, or check. **www.PetrellaPhillips.com**

Please advise us of your children's tax return and filing status. The IRS will reject your filing if your children's filing status is incorrect on your tax return. Filing amended tax returns to correct filing errors will delay refunds by 6-8 months and additional fees will apply if the error is due to inaccurate information.

Text Messaging: Please DO NOT send us tax information, photos, images, IRS or NYS letters or other tax or private information via text message. We cannot be responsible for omitted data that was sent via text.

Reprint Fee: There will be an in advance $50 reprint/email fee if you request additional copies of your tax return, per year.

Tax Document Checklist

Petrella Phillips LLP has designed this checklist as your guide to compiling your tax documents.
This is not intended to be an all-inclusive list. Original documents will be returned to you.
Any copies you submit will be destroyed.

If you do not provide this information, we cannot include it on your tax return.

Wages and Income

- ❑ W-2 forms
- ❑ 1099-R forms (IRA, retirement and pension distributions)
- ❑ 1099-SSA (social security income)
- ❑ 1099-INT, 1099-DIV, 1099-B
- ❑ W2G (lottery and gambling)
- ❑ 1099-C Bankruptcy or credit card discharge
- ❑ 1099-G Unemployment - retrieve off state website
- ❑ 1099-MISC, 1099-NEC, 1099-K AirBNB, Zelle, PayPal, Ebay, other electronic payment services
- ❑ Alimony received

Itemized and Other Deductions

- ❑ 1098-INT (mortgage interest paid)
- ❑ Real estate taxes - Please provide copies of paid bills only
- ❑ Gifts to charity (please detail to whom and amount)
- ❑ Volunteer expenses and mileage
- ❑ Unreimbursed expenses related to work and union dues – applies to state returns only
- ❑ Loan interest paid on a vehicle purchased new in 2025. Need VIN# , make and model
- ❑ Medical expenses, prescriptions, premiums paid, medical miles and LTC Premiums
- ❑ Gambling losses (Casino win/loss statement)
- ❑ Investment management fees– applies to state returns only
- ❑ Non-cash donations (clothes, furniture, etc.) must have a receipt from the organization that received your goods. The taxpayer is responsible for valuing the donation.

Education and Student Loans

- ❑ 1098-E (student loan interest)
- ❑ 1098-T (tuition paid)
- ❑ 1099-Q (distributions from college 529 plans)
- ❑ Please provide tuition invoices and statements

Miscellaneous

- ❑ If you refinanced your mortgage during the year or bought and sold a house, please provide a copy of the closing or settlement statements
- ❑ Child care: we will need the name, address and tax ID number of the provider
- ❑ Schedule K1 from any partnership, S Corporation, trust or estate
- ❑ 1099-SA (Distributions from an HSA or MSA)
- ❑ 1095-A for health insurance purchased on an exchange
- ❑ Voided check for direct deposit