C3CPA | CERTIFIED PUBLIC ACCOUNTANTS

Tax Season Guide

How to plan the filing season: key dates, what to expect, and how to avoid the common delays.

Key federal dates

- January 15 — fourth-quarter individual estimated payment due
- January 31 — Forms W-2 and 1099-NEC due to recipients and the IRS
- March 15 — partnership and S corporation returns due (or extend to September 15)
- April 15 — individual and C corporation returns due; first-quarter estimate due
- June 15 and September 15 — second- and third-quarter estimates due
- October 15 — extended individual returns due

Before you send documents

- Wait until you have all Forms 1099 and K-1s; late corrections cause amended returns
- Scan documents to a single PDF per category rather than individual photos
- Send changes in marital status, dependents, address, or state residency up front
- List estimated payments with dates and amounts, not just totals

What to expect from us

- An engagement letter and secure portal invitation before work begins
- A questions list within a week of receiving a complete document set
- A draft return for your review, plus a planning note on next year's estimates
- E-file authorization forms (8879) to sign before anything is transmitted

Extensions and payments

- An extension extends time to file, not time to pay
- Pay expected balances by the original deadline to limit interest and penalties
- Consider adjusting withholding or estimates if you owed more than expected
- Ask about installment agreements before a balance goes to collections

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