

MM Tax Service, Inc.

Maria A. Migel, E.A.

2025 Tax Season Information ~ For Businesses

Please take the time to review this year's tax season information. This information will answer most general questions, explain our tax season process, and help you gather and submit tax information. If you have questions after reading this information, feel free to contact us.

REQUIRED DOCUMENTS: A **Business Engagement Letter** must now be signed each year before or at the time you submit your business tax documents. This document is available on our [website](#).

DEADLINES FOR BUSINESS TAX RETURNS: The deadline for filing S-Corporation and Partnership Tax Returns (including LLCs with 2 or more members) is March 16, 2026. The deadline for filing C-Corporation Tax Returns is April 15, 2026. Our deadline to submit your business tax return information is:

- **February 16th** if you do your own bookkeeping
- February 27th if we handle your monthly or quarterly bookkeeping

We focus extensively on tax preparation during the tax season. Bookkeeping/QuickBooks clean-up services will NOT be provided during this time. Those businesses that require clean-up services will have their tax return extended.

We do not work on business tax returns submitted after our deadline until after April 15th. If your partnership or S-corporation tax return is on extension because the information was submitted after our deadline, your individual tax return will have to be extended also.

TAX INFORMATION: Just like individual tax returns, every business tax return we prepare requires documentation and information that is specific to that particular business. Because of this, it is not practical to provide a single, standardized list of required documents for all business clients each year.

Please provide the same types of information you have submitted in prior years. We will contact you if any additional documents or clarification are needed. When gathering information for your business tax return, please keep the following in mind:

- Please provide copies of all Forms 1099 received by the business.
- Year-end balances are required for bank accounts, credit cards, inventory, and other business accounts.
- Year-end loan balances and the amount of interest paid during the year are required for all business loans.
- If we handle your bookkeeping and/or account reconciliations, please submit your December or 4th-quarter information as soon as it is available. We cannot determine what additional tax information may be needed until the year-end bookkeeping is received and completed.
 - It is the client's responsibility to provide December information when it becomes available.
 - Clients are responsible for being aware of tax due dates and filing deadlines.
 - We do not send reminders or request submission of tax information from clients during tax season.
- If we have access to your QuickBooks Online account, please notify us once all transactions are entered, all accounts are reconciled, and the file is ready for tax preparation.

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PAST DUE INVOICES: Starting with the upcoming tax season, we will not start working on a business tax return if the business has past due invoices. To avoid delays, please be sure that all business invoices have been paid when you submit your business tax information.

PREPARATION TIME: Business tax returns are completed in the order that they are received and up until March 16, they are prioritized to be completed before individual tax returns, as long as we have received your tax information before our February deadline. To help the tax return process run smoothly, please respond promptly if we contact you with questions.

EXTENSIONS: If your business tax information is submitted after the February deadline, we will automatically file an extension for the business. If you would like an extension but have not submitted any tax information, you must contact us directly. We cannot file an extension unless we hear from you. We may also suggest that an extension be filed for complex or time-consuming tax returns so that more time can be spent on them.

SUBMITTING TAX SEASON DOCUMENTS: Please submit tax documents all at once rather than as you receive them. We understand that some items arrive later. In this case, send what you have and keep us informed. We will begin working on the business tax return as long as most of tax information has been submitted.

Tax information can be submitted via:

- Mail: 1600 Shawano Ave, Suite 124, Green Bay, WI 54303
- Drop Off: (note: main building is locked evenings and weekends)
 - no appointment needed but please call ahead to be sure someone is at the office
 - secure drop box located next to office door
 - slide envelopes under our locked office door
- Secure Document Upload: Upload PDFs through: <https://www.encyro.com/mmtaxinc> (please do not email us your tax documents)
 - After your upload is completed, a confirmation (highlighted in green) will temporarily show up indicating that your secure message has been sent. Please note that you will not receive an automatic email confirmation to let you know we have received your tax documents.