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Tax Season Best Practices

1. **Keep your documents organized throughout the year.** We recommend that you have a designated file to store all your tax-related documents as they come in during the year. Increasingly, our clients are scanning their tax documents and maintaining an electronic tax file. Either way, doing it throughout the year is always easier than waiting until the tax season.
2. **Keep the originals, send us copies.** If possible, provide us with copies of your tax documents rather than originals. If you are uploading documents through the portal, please send them in a PDF file format rather than as photos taken on your smartphone. Photos of your tax documents are often difficult to read and require extra time to convert to a usable format. You can also use the TaxDome app on your smartphone to “scan” your documents. Please fully unfold paperwork prior to scanning.
3. **We do not require receipts.** Receipts may be necessary in the event of an IRS audit, but in most cases, we do not require any receipts to prepare your tax return. Please provide your business or itemized deductible expenses in a spreadsheet or some other organized format. This will allow your tax preparer to focus on providing tax advice and other value-added services.
4. **Bring in your documents all at once.** To the extent possible, please upload, mail, or bring us your tax documents all at once rather than as you receive them. We do realize that in some cases you might have one or several outstanding items that may not be available until later. If that is the case, simply get us what you have and let us know which items are outstanding and when you might expect to receive them.
5. **Bring us your tax information as early as possible.** If you have your information ready, get your documents to us right away. Once we have your information, this puts you in our queue so we can quickly begin the tax preparation process. We also appreciate the opportunity to complete tax returns early in the season. If you wait until the last few weeks of the tax season, we may not be able to complete your tax return by the deadline.
6. **Appointments may be limited as deadlines approach.** As the tax deadlines approach, keep in mind that availability for appointments becomes increasingly limited. If no appointments are available, simply drop off or upload your tax documents and we will contact you with our questions. You may consider requesting an appointment for after tax season if you wish to discuss your tax situation further.
7. **Provide a narrative if necessary.** In addition to providing your tax documents and completing our annual questionnaire, it is sometimes helpful to provide a narrative explaining your overall situation. This is particularly helpful when something about your tax situation has changed. You can upload this into the portal or send us a message.
8. **Use the organizer.** We strongly encourage you to fill out the organizer in as much detail as possible and as a guide for what documents we will be looking for.

9. **Review your tax return.** We do our best to prepare an accurate and complete tax return from the information you provide, but we still ask that you review your tax return carefully. Ultimately, it is your responsibility to make sure everything is reported correctly. If you do see an issue or have a question, do not hesitate to contact us and we will address it immediately.
10. **Follow the filing instructions carefully.** Once we have completed your return, you will receive an email communication that includes detailed filing instructions. Please read and follow these instructions carefully. In most cases you will be required to sign an e-file authorization form and return it to our office, either physically or electronically.
11. **Make your tax payments to the IRS.** If you have a balance due, the easiest and preferred payment method is to have the amount(s) direct debited from your bank account. The same is true for extension and estimated tax payments (for extension payments, we are only able to do direct debit for federal payments). It provides us with a way to confirm payment and exponentially lowers the risk of late or lost payments. If you choose to pay another way, we will provide instructions on how to make your payment to the IRS, which you will need to take care of on your own. Langley and Associates will not accept responsibility for a client's failure to make timely or adequate tax payment(s). If you need to pay the IRS online, please head to this link: <https://www.irs.gov/payments>
12. **Don't shoot the messenger.** No one likes a surprise tax bill, so if that happens to you, please keep in mind that we have already done everything we can within the law to minimize your tax liability. We will be happy to work with you to reduce the chances of any surprises going forward. If you know you will owe, or if you had any one-off payments, distributions, or other items/events that you think may cause you to owe, we recommend making an extension payment. After March 21st we may not be able to assist in calculating recommended payment amounts, so the earlier you notify us, the better.
13. **Consider contacting us between September and December.** One way to avoid tax surprises is to contact us during the last quarter of the year to have us review your tax situation. At that time, we can look at your tax withholding, help you budget for any upcoming tax payments, and look ahead to tax planning opportunities for the coming year. Tax planning services will be billed accordingly.
14. **Understand how late penalties work.** For corporate and partnership filings, there is a penalty for not filing by the deadline even if no tax is due. Therefore, filing your tax return or extension in a timely manner is critical. For personal returns, all penalties are calculated based on any balance due. Therefore, making sure any outstanding tax liabilities are paid by the due date (April 15th) is crucial.
15. **Become familiar with due dates.** Six-month extensions are allowed for both personal and business tax returns (Five-and-a-half months for Trust & Estate returns). However, there is no extension of time to pay your taxes. Here are some of the due dates you need to be aware of:

2025 Filing Due Dates

- Tax Returns
 - March 17, 2025
 - Partnership returns (Form 1065)
 - S-Corporation returns (Form 1120-S)
 - Extension requests for returns due on this date
 - Election to be treated as an S-Corporation
 - April 15, 2025
 - Individual returns (Form 1040)
 - C-Corporation returns (Form 1120)
 - Trust & Estate returns (Form 1041)
 - Extension requests for returns due on this date
- Estimated Tax Payments
 - Individual & Corporate returns
 - 1st Quarter due April 15
 - 2nd Quarter due June 15
 - 3rd Quarter due September 15
 - 4th Quarter due January 15
- Extended Returns
 - September 15, 2025
 - Partnership returns (Form 1065)
 - S-Corporation returns (Form 1120-S)
 - September 30, 2025
 - Trust & Estate returns (Form 1041)
 - October 15, 2025
 - Individual returns (Form 1040)
 - C-Corporation returns (Form 1120)