

## OUR STANDING GENERAL SCHEDULE – 2025

### INDIVIDUAL (1040) TAX RETURN PREPARATION

(01/01/2025)

This is an overview of OUR 2025 *general* (“standing”) schedule for Individual (1040) tax return preparation

Our schedule may *or may not* follow the IRS (or any state) schedule

*This schedule is subject to change with little or no notice*

For up-to-the-date schedule information, contact your individual preparer

**NOTE: OUR deadlines & schedule WILL NOT change even if the IRS (or other taxing authority) changes theirs**

If you have a tax preparation matter that is about another type of entity or return type (i.e., Corporation, S-corp, Partnership, trust, etc.), **you may have different deadlines** than those that are listed here. Check with your preparer for those deadlines

#### JANUARY (Spring Session)

- Our BASE RATE fees are the lowest in January, February, June, & July
- Appointments available this month (phone & video)
- There are no in-person appointments available this month

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**25th\* - IRS starts to process e-Filed returns (\*date approximate; varies from year-to-year)**

#### FEBRUARY (Spring Session)

- Our BASE RATE fees are the lowest in January, February, June, & July
- Appointments available the month (phone, video, & in-person)

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**February 28<sup>th</sup> @ 12:00 Noon (PT) – Deadline to have all material to us for lowest BASE RATE of the Spring Session**

#### MARCH (Spring Session)

- Our BASE RATE fees increase **weekly** as the April filing deadline nears
- Appointments available this month (phone, video, & in-person)

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**March 15<sup>TH</sup> - LAST DAY for any type of intake appointment before the spring tax filing deadline**

#### **March 31st @ 12:00 Noon (PT)**

- Deadline to have all material to us for the April filing deadline
- Deadline to request an extension without incurring fees; extension requests submitted after 12:00 Noon (PT) will incur fees
- Clients submitting material after 12:00 Noon (PT) will automatically be put on extension and their return will be scheduled for the Summer Session (completion by August 31<sup>st</sup> - a goal, not a promise) **unless other arrangements are made**

#### APRIL (Spring Session)

- Our BASE RATE fees increase **every few days** as the April filing deadline nears
- No appointments available during this month
- Tax prep that is/was a work-in-progress and not completed before the filing deadline will continue to be worked on after the deadline
- We will not start any new tax preparation work in April unless prior arrangements are made

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**April 15, 2025** Tax filing deadline & last day to file an extension

#### MAY (Spring Session)

- No appointments available during this month
- Any tax preparation that was a work-in-progress and was not finished before the April filing deadline will continue to be worked on
- We will not start any new tax preparation work in May unless prior arrangements are made

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**JUNE** (Summer Session)

- Our BASE RATE fees are the lowest in January, February, June, & July
- Appointments available (phone, video, & in-person)

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**JUNE NOTE REGARDING OBAMACARE:** If a taxpayer (you) has or will have healthcare through the Marketplace/Exchange ("Obamacare"), they are strongly **advised to have their tax return filed before the end of June** to allow time for processing before the fall healthcare Open Enrollment (*per the Marketplace guidelines*).

**JULY** (Summer Session)

- Our BASE RATE fees are the lowest in January, February, June, & July
- Appointments available (phone, video, & in-person)

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**July 31<sup>st</sup> @ 12:00 Noon (PT) – Deadline to have all material to us for lowest BASE RATE of the Summer Session**

**AUGUST** (Summer Session)

- Our BASE RATE fees increase weekly as the October extension deadline nears
- Appointments available (phone, video, & in-person)

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**SEPTEMBER** (Fall Session)

- Our BASE RATE fees increase weekly as the October filing deadline nears
- The rate of increase in our BASE RATE fees **is greater in the fall** than in the spring
- Appointments available (phone, video, & in-person)
- Unless otherwise indicated, there are NO APPOINTMENTS of any kind in the 30-days before a (normal) tax filing deadline

**September 15<sup>th</sup> - LAST DAY for any type of appointment before the extension filing deadline**

**\*\*\*ATTENTION: \*\*\*DATE CHANGE – \*\*\*NEW IN 2025**

**\*\*\* September 21<sup>th</sup> @ 12:00 Noon (PT) – Deadline to have material to us for the October filing deadline**

**NOTE: OUR deadlines & schedule WILL NOT change even if the IRS (or other taxing authority) changes theirs**

**OCTOBER** (Fall Session)

- No appointments available this month
- Our BASE RATE fees continue to increase every few days as the extension deadline nears
- The rate of increase in our BASE RATE fees **is greater in the fall** than in the spring
- Any tax preparation that was a work-in-progress and not finished before the extension filing deadline will continue to be worked on; additional preparation fees may be incurred

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**October 15** - Extension filing deadline - any returns not filed by this date may be subject to penalties and interest by the IRS (and other taxing authority) that accrue until the return is filed; may also incur additional tax preparation fees

**NOTE: EXTENSIONS EXPIRE! After this date, you are no longer 'protected' by having filed an extension**

**NOVEMBER** (Winter Session)

**15<sup>th</sup>\* IRS turns off the ability to e-File tax returns (\*date approximate; varies from year-to-year)**

- Any 'year-end' consultations must be completed by 12/10\* (\*date approximate, varies from year-to-year)
- No in-person appointments available this month
- Any return filed after the e-File turn-off date must be paper-filed; additional preparation fees are required for paper-filed returns (regardless the reason and the time of the year)

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**DECEMBER** (Winter Session)

- Any 'year-end' consultations must be completed by 12/10\* (\*date approximate, varies from year-to-year)
- No in-person appointments available this month
- We will not start any new tax preparation work in December unless prior arrangements are made

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## **Our fees are determined using 2 primary points for pricing:**

- **BASE RATE – IS calendar sensitive. The sooner you get us your material, *the lower your BASE RATE.***  
**BASE RATE** - is determined by the calendar combined with your filing status (Single, Married, dependents, etc.). You have the greatest control in determining your Base Rate by getting **all** of your material to us as soon as you can as that is the date, we use to determine your Base Rate.
- **OVER BASE** fees – things **not** included in the BASE RATE and are **NOT** calendar sensitive. If an OVER BASE item is \$12, it is \$12 on February 10, March 10, April 10, or October 10.

**The final tax prep invoice will be the BASE RATE plus OVER BASE fees (if any).**

*Tax prep rates on February 10 are cheaper than they are on March 10 which are cheaper than they are on April 10 and those are cheaper than are the October 10 prices (if on extension).*