



PAUL G. DION
Certified Public Accountant
22 West Street #32
Millbury, MA 01527



Tax Year 2024 Extension Agreement Partnerships & S-Corporations

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The filing deadline for Partnerships (Form 1065) and S-Corporations (1120S) is March 15th.

Our policy is to work on returns in the order they are received, substantially complete, in our office. Accordingly, if we did not receive your information by February 15th, it appears that an extension may be necessary for your return.

Returns are granted an extension for the due date of filing, but that does not extend the time you have to pay your taxes. The final tax owed is expected to be paid by March 15th regardless of whether or not an extension has been filed.

By signing, you acknowledge the following statements:

- The true purpose of an extension is to further clarify information and ensure the accuracy of the information being reported to the IRS.
- The tax liability is your responsibility. *Payment in full is expected by March 15, with or without an extension.**
- The lack of an accurate extension payment to cover your tax liability may result in penalties and interest.
- A timely filed extension accompanied with a payment of at least 90 percent of the tax due may eliminate the failure-to-pay penalty.
- If we receive your information late, it reduces our ability to process your information to the point that an accurate estimate of your tax liability can be made.
- Failure to send us all your information to complete your tax return prior to the extension deadline may result in the nullification of your extension and failure to file penalties, which will be your sole responsibility.

Our Extension filing fee is \$25, plus a down payment of at least 50% of your tax preparation fee.

All extensions are six months. [The 2023 filing deadline for Partnerships & S-Corps on extension is September 15, 2025.](#)

There are no additional extensions.

Once an extension has been filed, it is your responsibility to send us all of your materials in a timely manner.

LATE FEES WILL APPLY FOR INFORMATION SENT AFTER JULY 1ST

- Information received after July 1st will result in a \$75 late fee
- Information received after August 1st will result in a \$125 rush fee.



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**Tax Year 2024 Extension Agreement
Partnerships & S-Corporations**

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By providing your information to us, you are agreeing to the terms set forth in our standard engagement letter, and that if needed, we will file an extension for your federal and state tax returns. This acknowledgment and the terms within our engagement letter represent the entire agreement regarding our tax preparation services and supersedes all prior agreements, written or oral, regarding our services.

S-CORPORATIONS - PAYMENT INFO

**Minimum Corporate Excise Tax (RI \$400; MA \$456; CA \$800) must be paid with the extension filing.
Note: this does not apply to MA or CA Partnerships*

Bank info for payment of minimum corporate excise tax with the e-filing of the extension:

Bank Name: _____

Routing Number: _____ Account Number: _____

>EXCEPTION: *Rhode Island extensions must be mailed with a check for \$400; RI extensions cannot be e-filed/debited.*

By signing below, you are acknowledging and agreeing to the terms set forth above.

APPROVED BY:
(Officer Signature) _____ Title: _____ DATE: _____

Legal Name of Business: _____

Upon advice of counsel, our policy is to begin work only after receipt of this signed letter & your payment.

Paul Dion, CPA