

## REQUIREMENTS FOR FILING

- Front page of Federal 1040 MUST be attached to your return.
- Return MUST be signed.
- All W-2s MUST be attached showing Box 5 Medicare wages and local taxes withheld.
- All Federal Schedules if applicable.

## PENALTY, INTEREST & LATE FILING FEES

- One time penalty fee of 15% of tax due past due date.
- 0.58% interest per month until tax is paid in full.
- Late filing fee of \$25.00 per month up to \$150.00.

FAILURE TO FILE by the Federal due date will result in a late filing fee, even if you have no tax due or do not have taxable income.

## EXTENSIONS

**The 2022 tax returns are due by the Federal due date.** Extensions MUST be attached to your return when filed. 90% of the estimated tax liability, or 100% based on the previous year, must be paid by the Federal due date to avoid penalty. Interest is always charged.

**Please note – we do not allow extensions for payment of the tax.**