

S CORP INFORMATION – 2025

December 7, 2025

The information below is only as accurate as the latest IRS Publications.

- [1] Form 941. The 2025 Q4 form is due on January 31, 2026. Mailing addresses:
Florida: Department of the Treasury, Internal Revenue Service, Ogden UT 84201-0005.
Georgia: Department of the Treasury, Internal Revenue Service, Kansas City MO 64999-0005.
- [2] Form 940: The 2025 annual form is due on February 1, 2026. Mailing addresses:
Florida: Department of the Treasury, Internal Revenue Service, Ogden UT 84201-0046.
Georgia: Department of the Treasury, Internal Revenue Service, Kansas City MO 64999-0046.
- [3] Florida Form RT-6: Required quarterly. File Form RT-6 even if you had no wages in the quarter. File on time or expect a fine by the State of Florida. Renew your LLC by May 1st.
- [4] Forms W-2: For those S Corps for whom I do the wage reports, I plan to have the W-3s and W-2s submitted by January 15, 2026. Social Security opened the gates recently for filing 2025 W2's so get the information to me as soon as your payroll information is complete.
- [5] The IRS keeps threatening to add new requirements for S Corp tax returns. For now, plan to submit to me (a) your beginning cash balance; (b) your ending cash balance; and (c) the amount of cash withdrawn during the year. If more information is required, I will get in contact with you. The compliance rate of this bullet for 2025 was not good.
- [6] The funds of S Corps should only be used to pay for S Corp purchases. Personal funds should not be used to make S Corp purchases. Shareholders may transfer income (already taxed) from the S Corp to a personal account (referred to as a draw).
- [7] EFTPS may be used to make estimated payments for your personal return based on your S Corp net income and other income that is not taxed at the source (e.g. interest, dividends, capital gains). You will have a different PIN for each EFTPS account. It has come to my attention that a new system is replacing EFTPS sometime in 2026.
- [8] S Corp returns are due by March 15, 2026. Submit your tax information to me by the end of January but no later than the end of February 2026.
- [9] My annual mailing for personal returns should occur by Saturday, December 20, 2025.

Check out this bulletin and the monthly Tax Forms and Payment schedule on the web site, romgilbert.us. This website may have up-to-date information by early January.