

# RFSW Ridihalgh Fuelling Snitker Weber & Co.

C E R T I F I E D P U B L I C A C C O U N T A N T S

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Dear Client,

Believe it or not, the year is almost over! Enclosed are your worksheets to report wages and 1099 information for the 2025 tax year. If you need additional worksheets, please go to our website: [www.rfsw.com](http://www.rfsw.com). You will find the forms under *RFSW Resources: Forms*.

**January 10, 2026 is the deadline** for submitting your information to our office. This deadline enables us to have adequate time to prepare forms, obtain signatures, & submit by the IRS deadline. The IRS will assess penalties, as they see fit, to any forms not timely filed. Late submissions or incomplete information will result in additional preparation fees and may prevent us from meeting the IRS filing deadline.

**Please note:** The State of Iowa requires an electronic upload of the W-2s to their website. To complete, we need your Iowa Withholding Permit number, and your Iowa Gov Connect login information. There is a box on page 1 of the worksheets to provide this information.

If you are paying cash or commodity wages to your spouse or children under 18, you are still required to give them a W-2. Wages paid to your spouse are subject to social security. Wages paid to your children under 18 are not.

You must fill out Form 943, Employer's Annual Tax Return for Agricultural Employees if you pay \$2,500 or more during the year to all employees for agricultural labor or if you pay cash of \$150 or more in a year for each employee.

**The IRS is phasing out all paper check payments.** If you do not currently have an EFTPS account set up to pay electronically now is the time to do so. RFSW can complete this for you, however, you will need to provide your banking information. Please provide a voided check when submitting your information.

The Social Security and Medicare employee rates to be withheld for 2026 will remain at 7.65%.

If you have any questions, please feel free to contact one of our offices. We appreciate your business!

**Ridihalgh, Fuelling, Snitker, Weber & Co., P.C. CPAs**