

Post-Filing Checklist for Businesses

Once your tax returns are filed, it is essential to transition from reporting past performance to optimizing your current year strategy. This period provides a critical opportunity to review legislative changes, finalize energy incentive timelines, and ensure your documentation meets evolving IRS standards. Use this checklist to maintain compliance and identify opportunities to improve your business's overall tax position for the upcoming year.

✓ Energy Incentives (179D Timing):

Audit current and planned facility projects. Construction must begin by **June 30, 2026**, to lock in OBBBA energy-efficient commercial building deductions. Timing is now the primary factor for eligibility.

✓ R&D & Section 174A Analysis:

Domestic R&D is now immediately deductible for tax years starting after 12/31/2024. Review 2022–2024 unamortized balances and decide whether to accelerate the full catch-up deduction in 2025 or split it over 2025–2026. **Final deadline for small business to retroactively claim is July 6, 2026.** Please reach out to us, we have a dedicated team to assist.

✓ Offer in Compromise (OIC):

If you receive an IRS notice or collection letter, there are options available to address it—but timing is critical. Outcomes often depend on who you engage with at the IRS, so act quickly and choose a qualified firm to represent you. Please reach out to us, we have a dedicated team to assist.

✓ W-4 & Withholding Checkup:

Adjust owner draw withholding and employee payroll settings now. Proper calibration prevents underpayment penalties and ensures steady cash flow throughout the year.



✓ AI & Automation Warning:

The IRS has emphasized in its 2026 Dirty Dozen tax scams guidance: “Taxpayers should not rely on AI-generated responses to complex tax questions, and they should verify any calculations or information provided by artificial intelligence.”

✓ Address & Name Changes:

Update the IRS and state agencies immediately if the business moved or rebranded. Misdirected notices are a leading cause of avoidable penalties and “lost” refund checks.

✓ Tax Deadline Calendar (R&D Filings):

Calendar your extended deadlines (extensions give time to file, not to pay):

- **Quarterly Estimated Payment: June 15, 2026**
- **Retroactive “Small Business” Window:** Small businesses should evaluate amending 2023–2024 returns to recoup capitalized R&D costs. Note that the window for 2022 may have already closed for many filers; the absolute final deadline for remaining eligible years is July 6, 2026.
- **S-Corps/Partnerships:** Extended date is Sep 15, 2026 (Original filing date: Mar 16, 2026)
- **C-Corps/Individuals:** Extended date is Oct 15, 2026 (Original filing date: Apr 15, 2026)