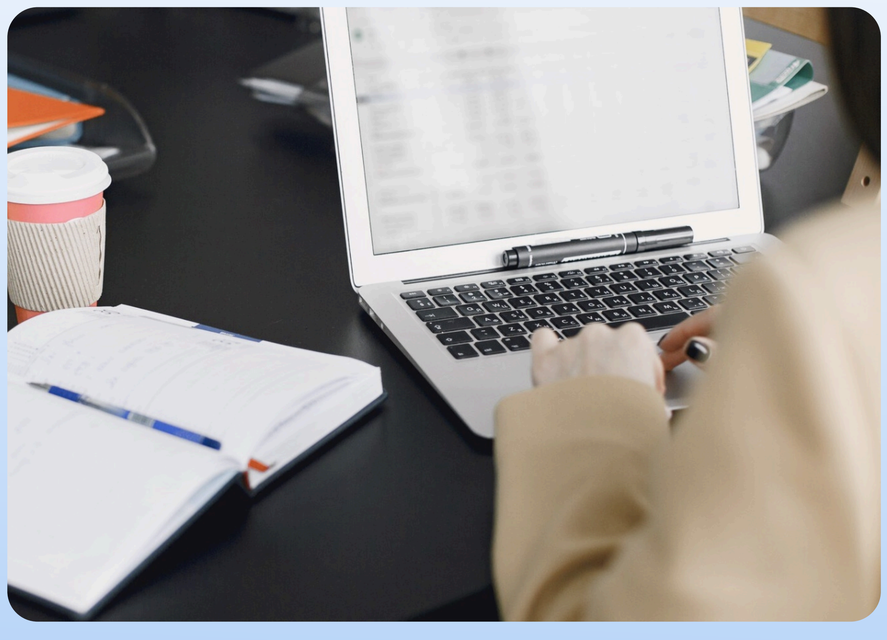
Filing Basics

The Post-Filing Cleanup Checklist



Filing on time is step one.
This checklist covers what to verify afterward, before August 1, when IRS correction penalties increase.

Checklist:

1 Confirm what actually happened

- Confirm submission status for every form filed (accepted, not just "sent")
- Identify any rejected or flagged filings and note the reason
- Cross-check your filed form count against your internal records

2 Verify recipient data

- Confirm recipient names match IRS records exactly
- Verify TINs for any recipient added or changed this year
- Confirm current mailing addresses, especially for anyone who moved or changed roles

3 Check state filing requirements

- Confirm which states require a separate filing beyond the federal eFile
- Verify state filings were submitted where required
- Note any state-specific deadlines that differ from the federal deadline

4 Handle corrections before the penalty steps up

- List every known error or discrepancy in one place
- Prioritize corrections before penalties increase (30-day / August 1 cutoffs)
- Batch and submit corrections rather than handling them one at a time

IRS 2026 correction penalty tiers:

$60 within 30 days > $130 through August 1 > $340 after August 1 > $680 for intentional disregard

Adams supported 95,892 filers and 1.5M+ eFiled forms this season. If your team manages volume across multiple recipients, forms, or states, Adams can help you handle the full filing cycle — submission, tracking, delivery, and corrections.