

Policy Statement P-3-5 (formerly P-2-11)

Approved: 7-26-2011

- (1) Unsigned income tax returns will not be accepted for processing; delinquency penalty generally will not be imposed on timely filed unsigned income tax returns**

- (2) An unsigned tax return is not a valid tax return. The Service, therefore, will not accept unsigned income tax returns for processing, although these returns may constitute informal claims for refund or credit if the taxpayers report overpayments of tax on the returns.

- (3) The Service will return unsigned income tax returns to taxpayers requesting that the taxpayers sign the tax returns and resubmit them for processing.

- (4) Except as provided in the paragraph below, the Service will not impose a delinquency penalty when an unsigned tax return is filed timely on the prescribed form and accompanied by proper payment, **and** the taxpayer, upon request, subsequently files a proper income tax return.

- (5) The Service will impose a delinquency penalty when the facts show willful intent to disobey the Internal Revenue laws or gross negligence in connection with the taxpayer's failure to sign the income tax return. Additionally, the Service may impose a delinquency penalty if the taxpayer asserts a statute of limitations defense to the assessment of tax stated on the income tax return that relies in whole, or part, on the filing of the unsigned tax return.