



Delinquent International Information Return Submission Procedures

Taxpayers who do not need to use the OVDP or the Streamlined Filing Compliance Procedures to file delinquent or amended tax returns to report and pay additional tax, but who:

- have not filed one or more required international information returns,
- have reasonable cause for not timely filing the information returns,
- are not under a civil examination or a criminal investigation by the IRS, and
- have not already been contacted by the IRS about the delinquent information returns

should file the delinquent information returns with a statement of all facts establishing reasonable cause for the failure to file.

Describe your situation in the reasonable cause statement

As part of the reasonable cause statement, taxpayers must also certify that any entity for which the information returns are being filed was not engaged in tax evasion. If a reasonable cause statement is not attached to each delinquent information return filed, penalties may be assessed in accordance with existing procedures.

- All delinquent international information returns other than Forms 3520 and 3520-A should be attached to an amended return and filed according to the applicable instructions for the amended return.
- All delinquent Forms 3520 and 3520-A should be filed according to the applicable instructions for those forms.
- A reasonable cause statement must be attached to each delinquent information return filed for which reasonable cause is being requested.

Information returns filed with amended returns will not be automatically subject to audit but may be selected for audit through the existing audit selection processes that are in place for any tax or information returns.

[Delinquent International Information Return Submission Procedures Frequently Asked Questions and Answers](#)

- 2012 Offshore Voluntary Disclosure Program
- Streamlined Filing Compliance Procedures
- Delinquent FBAR Submission Procedures

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