Print, sign, and mail

Priya Sample | Tax year 2025

Reasonable-cause statement

Included at the end of the Form 3520 PDF; page 1 is marked Reasonable Cause Statement attached. Review the entire statement and have the taxpayer separately sign and date its declaration (an electronic signature signs it too). Attach any exhibits listed in the statement manually; the software has not included them. Retain copies. IRS consideration does not guarantee relief; respond to any later IRS correspondence.

Package contents

Mail the Form 3520 PDF including its attached statements. Keep preparation workpapers and this checklist for your records.

Before mailing

Review all pages and amounts. The taxpayer must sign and date the return on page 6. A paid preparer must complete and sign the preparer section. Software approval is not a signature or IRS acceptance.

Electronic signature (optional)

Instead of signing by hand, the taxpayer can sign electronically from Review & package, which signs page 6 and any statement declarations. Mail the signed form PDF from the signed package; the return is still filed on paper. Keep the signature certificate with your records.

USPS mailing address

Internal Revenue Service Center
P.O. Box 409101
Ogden, UT 84409
USA

Timing and delivery

The preparer must confirm the applicable deadline and extensions. File separately from the income tax return. Retain a signed copy and proof of timely mailing. Private delivery services require their applicable IRS street address; do not use this P.O. box for a courier shipment.

Reference

https://www.irs.gov/instructions/i3520

SAMPLE — NOT FOR FILING

Sample return from Agena Software. All names and numbers are fictional.