Print, sign, and mail

Priya Sample | Tax year 2025

Part II attachment

Attach the substitute Form 3520-A for the trust (line 22 is No), including its Owner Statement. Prepare it in the Form 3520-A workspace with Start Form 3520-A from Form 3520, approve it, and add its form PDF to this package; it is not merged in automatically. It is included at no charge with this return. Late or missing Form 3520-A reporting carries penalties under IRC 6677(b).

Missing Owner Statement — Form 8082

The IRS Instructions for Form 3520 (line 23) state: “If you did not receive such information (line 9 of the Foreign Grantor Trust Owner Statement) from the trust, complete line 23 to the best of your ability. At a minimum, include the value of all assets that you have transferred to the trust. Use Form 8082 to notify the IRS that you did not receive a Foreign Grantor Trust Owner Statement. However, filing Form 8082 does not relieve you of any penalties that may be imposed under section 6677.” Form 8082 is in this package as its own PDF (04). Do not mail it with Form 3520: attach it to the income tax return that reports the trust items and file it with that return. Review its Part II amounts and Part III explanation first. Support the best-available line 23 value with your valuation records.

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.

SAMPLE — NOT FOR FILING

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

Reference

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

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