Sign, furnish, and file

Signature

The trustee signs page 1 and each statement. A partnership trustee signs through a partner or LLC member, and a corporate trustee through an authorized officer. A receiver, trustee or assignee filing for a partnership or corporate trustee signs as fiduciary instead; a receiver or trustee in bankruptcy attaches a copy of the court order authorizing it. A paid preparer completes and signs the preparer section and gives the trustee or U.S. owner a copy.

Due date

Due 03/15/2026: the 15th day of the 3rd month after the trust's tax year ends. To extend it 6 months, file Form 7004 by that date using the trust's EIN (the workspace prints it). An extension of the owner's income tax return does not extend Form 3520-A. Check "Extension filed" only if Form 7004 was timely filed.

Furnish statements

By 03/15/2026 (or the extended due date, if extended), send each U.S. owner their Owner Statement (pages 3 and 4) and each U.S. beneficiary who received a distribution their Beneficiary Statement (page 5). Separate copies are included in the package. Owners and beneficiaries attach their statements to their own Form 3520.

Mail to

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

Authorization of Agent

The return includes an Authorization of Agent for signature. The trustee (or other authorized person) and the U.S. agent must both sign it before filing, by hand even when the return is signed electronically. Do not enter a PTIN on it.

Electronic signature (optional)

Instead of signing by hand, the signer can sign electronically from Review & package. Mail the signed form from the signed package and give the statement copies from it; the return is still filed on paper. Keep the signature certificate with your records.

Complete returns only

Only a complete Form 3520-A, with all required statements and attachments, is considered timely filed. Penalties for a late, incomplete or incorrect Form 3520-A are the greater of $10,000 or 5% of the gross value of the portion owned by the U.S. owner (section 6677).

Consistent treatment

U.S. owners and beneficiaries must report consistently with this return, or file Form 8082 to disclose the inconsistency.

SAMPLE — NOT FOR FILING

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

Reference

https://www.irs.gov/instructions/i3520a

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