

IRS Late Filing FAQ

Is there a statute of limitations on filing? Can a tax return be so late that the IRS effectively says “never mind”?

There is no statute of limitations on prior year tax returns. The IRS prefers that taxpayers file all back tax returns for years they have not yet filed. **IRS Policy Statement 5-133, *Delinquent Returns – Enforcement of Filing Requirements*** provides a general rule that taxpayers must file six years of back tax returns to be in good standing with the IRS. Even so, the IRS can go back more than six years in certain instances.

Will the IRS hold a tax return for processing if their records shows that prior year tax returns have not been filed?

According to the IRS, they hold income tax refunds in cases where their records show that one or more income tax returns are past due. They hold them until they get the past due tax return or they receive an acceptable reason for not filing a past due return.

Can you e-file prior year returns?

Only the current tax year and the two most recent tax years may be e-filed. For example, a taxpayer can e-file their 2024 tax return, as well as 2023 and 2022 tax returns if not already filed. Tax returns for 2021 and earlier must be sent to the IRS as **Paper** returns.

Is there an expiration date to claim tax refunds?

YES. Time matters with tax refunds. If you expect a tax refund, you have three years after the filing deadline for that tax year to file a tax return and claim it. This is called the Refund Statute Expiration Date (RSED). There are some exceptions to the RSED depending on when any tax due was paid. See [Deadlines for Claiming a Refund](#)

After the RSED has passed, not only does tax law prevent the issuance of a refund check, it also prevents the application of any credits, including overpayments of estimated or withholding taxes, to other tax years that are underpaid. The IRS will not apply any refund dollars from that tax year to another tax year in which income tax is owed.

Is there a date after which taxes owed are forgiven?

There is no statute of limitations on prior year tax returns and taxes owed, so there is no limit on how many years the IRS can go back to assess and collect tax. **IRS Policy Statement 5-133,**

Delinquent Returns – Enforcement of Filing Requirements provides a general rule that taxpayers must file six years of back tax returns to be in good standing with the IRS. A taxpayer may (for example) qualify for an Offer in Compromise (settling a tax debt for less than the full amount owed) or the taxpayer's IRS account may be labeled "Currently Not Collectible" based on their current financial situation. If the taxpayer owes taxes, they should complete and mail in their income tax returns for the missing tax years as soon as possible to avoid further late filing and/or payment penalties.

See these additional resources:

- [About Late Filing](#)
- [About Refund Offsets \(When the Taxpayer Owes\)](#)
- [Deadlines for Claiming a Refund](#)