

IRS Notice 2022-36
Automatic Penalty Relief
List of Applicable Penalties

Penalty Reference	Penalty Description	Tax Periods	Taxpayer Type	Late-Filed Form
IRC § 6651(a)	Failure to Timely File	Tax Years 2019 and 2020 if late filed forms filed on or before September 30, 2022	Individuals	Form 1040 , U.S. Individual Income Tax Return;
				Form 1040-C , U.S. Departing Alien Income Tax Return;
				Form 1040-NR , U.S. Nonresident Alien Income Tax Return;
				Form 1040-NR-EZ , U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents;
				Form 1040 (PR) , Federal Self-Employment Contribution Statement for Residents of Puerto Rico;
				Form 1040-SR , U.S. Tax Return for Seniors
				Form 1040-SS , U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).
			Estates and Trusts	Form 1041 , U.S. Income Tax Return for Estates and Trusts;
				Form 1041-N , U.S. Income Tax Return for Electing Alaska Native Settlement Trusts; and Form 1041-QFT , U.S. Income Tax Return for Qualified Funeral Trusts.
			Corporations	Form 1120 , U.S. Corporation Income Tax Return;
				Form 1120-C , U.S. Income Tax Return for Cooperative Associations;
				Form 1120-F , U.S. Income Tax Return of a Foreign Corporation;
				Form 1120-FSC , U.S. Income Tax Return of a Foreign Sales Corporation;
				Form 1120-H , U.S. Income Tax Return for Homeowners Associations;
				Form 1120-L , U.S. Life Insurance Company Income Tax Return;
				Form 1120-ND , Return for Nuclear Decommissioning Funds and Certain Related Persons;
				Form 1120-PC , U.S. Property and Casualty Insurance Company Income Tax Return;
Form 1120-POL , U.S. Income Tax Return for Certain Political Organizations;				
Form 1120-REIT , U.S. Income Tax Return for Real Estate Investment Trusts;				
Non-Profits	Form 1120-RIC , U.S. Income Tax Return for Regulated Investment Companies; and Form 1120-SF , U.S. Income Tax Return for Settlement Funds (Under Section 468B).			
	Form 990-PF , Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation; and Form 990-T , Exempt Organization Business Income Tax Return (and Proxy Tax Under Section 6033(e)).			
REMICs	Form 1066 , U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.			
IRC § 6698(a)	Failure to Timely File; OR Failure to Show Required Information Failure to Timely File	Tax Years 2019 and 2020 if late filed forms filed on or before September 30, 2022	Partnerships	Form 1065 , U.S. Return of Partnership Income.
IRC § 6699(a)	Failure to Timely File; OR Failure to Show Required Information Failure to Timely File	Tax Years 2019 and 2020 if late filed forms filed on or before September 30, 2022	S Corporations	Form 1120-S , U.S. Income Tax Return for an S corporation.
IRC §§ 6039F and 6677	Failure to Timely File	Tax Years 2019 and 2020 if late filed forms filed on or before September 30, 2022	Various	Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts; and Form 3520-A , Annual Information Return of Foreign Trust With a U.S. Owner (Under section 6048(b)).
IRC §§ 6038 , 6038A , 6038C	Systemic Assessment of Late-File Penalties for International Information Returns Attached to Late	Tax Years 2019 and 2020 if late filed forms filed on or before September 30, 2022	Corporations and Partnerships	Form 5471 , Information Return of U.S. Persons With Respect To Certain Foreign Corporations; and/or Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business,
IRC § 6721(a)(2)(A)	Failure to File Information Return	2019 returns with an original due date of January 31, 2020, February 28, 2020 (if paper filed), March 31, 2020 (if electronically filed) or March 15, 2020, but only if the returns were filed on or before August 1, 2020. 2020 returns with an original due date of January 31, 2021, February 28, 2021 (if paper filed), March 31, 2021 (if electronically filed) or March 15, 2021, but only if the returns were filed on or before August 1, 2021.	Various	Information returns as defined under §6724(d)(1)