



# Time IRS Can Assess Tax

The IRS can usually assess tax, by law, within 3 years after your return was due, including extensions, or – if you filed late – within 3 years after we received your return, whichever is later. This time period is called the Assessment Statute Expiration Date (ASED).

Examples:

- You filed your 2021 individual tax return on the due date, April 18, 2022. Your ASED is April 18, 2025.
- You filed your 2021 individual tax return late on October 31, 2022, after the October 17, 2022, extended due date. Your ASED is October 31, 2025.

## How to Know an ASED Applies to You

When you file your tax return and owe additional tax, we'll mail you a notice or letter. The notice or letter will tell you about the tax, any penalties and interest, the reason for the charge and next steps.

For more information, see [Understanding Your Notice or Letter](#).

## Exceptions to the 3-Year Assessment Date

By law, we extend the time to assess tax if you:

- **Didn't voluntarily file a required tax return.** We can assess tax at any time under the Substitute for Return program (See [IRC 6020](#)). If we file a Substitute for Return, the 3-year limit for assessment doesn't begin. However, if you later decide to file your tax return, it does start the 3-year time limit for assessment.
- **Agree to extend the time limit.** We may ask you to sign an agreement, or statutory waiver, to extend the time to assess tax. You can negotiate the proposed time extension or refuse to sign the waiver. Find more information on the consent process in [Extending the Tax Assessment Period, Publication 1035](#) [PDF](#).
- **Reported 25% or less of your income on your tax return.** The time we can assess additional tax increases from 3 to 6 years from the date you filed your tax return.
- **Filed a false or fraudulent return with intent to avoid tax.** We can assess tax for an unlimited amount of time.

See the full list of exceptions to the 3-year assessment date in [IRC 6501](#).

# Suspension of Time Limit





The 3-year time limit to assess tax is suspended if:

- **We issue a Notice of Deficiency, also referred to as a 90-Day Letter.** You have 90 days (150 days if you live outside the United States) to agree with our proposed assessment or to file a petition with the Tax Court before we can assess the amount due. The suspension period starts on the day after we mail the letter to you and ends 60 days after a final Tax Court decision.


If you don't agree and don't file a petition with the Tax Court during the 90- or 150-day period, we'll assess the amount shown in the Notice of Deficiency, and you must pay the amount due, plus any applicable penalties and interest.

- **You filed for bankruptcy.** The assessment period is suspended when we issue a Notice of Deficiency: 1) less than 90 days before you file a bankruptcy petition, 2) the same day you file a bankruptcy petition, or 3) after you file a bankruptcy petition, and before the bankruptcy automatic stay terminates. The assessment period is suspended further by the time allowed by law.

## Laws

- [IRC 6020\(b\)](#) 
- [IRC 6501](#) 
- [IRC 6503\(a\)](#) 
- [IRC 6213\(f\)](#) 

## Resources

- Publication 908, Bankruptcy Tax Guide
- Publication 1035, Extending the Tax Assessment Period 

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## Laws