



# Failure to File Penalty

The Failure to File penalty applies if you don't file your tax return by the due date.

The penalty you must pay is a percentage of the taxes you didn't pay on time.

## How you know you owe the penalty

We send you a notice or letter if you owe the Failure to File penalty. For more information, see [Understanding your IRS notice or letter](#).

## How we calculate the penalty

We calculate the Failure to File penalty based on how late you file your tax return and the amount of unpaid tax as of the original payment due date (not the extension due date). Unpaid tax is the total tax required to be shown on your return minus amounts paid through withholding, estimated tax payments and allowed refundable credits.

We calculate the Failure to File penalty in this way:

- The Failure to File penalty is 5% of the unpaid taxes for each month or part of a month that a tax return is late. The penalty won't exceed 25% of your unpaid taxes.
- If both a Failure to File and a Failure to Pay penalty are applied in the same month, the Failure to File penalty is reduced by the amount of the Failure to Pay penalty for that month, for a combined penalty of 5% for each month or part of a month that your return was late.
- If after 5 months you still haven't paid, the Failure to File penalty will max out, but the Failure to Pay penalty continues until the tax is paid, up to its maximum of 25% of the unpaid tax as of the due date.
- If the return is more than 60 days late, the minimum Failure to File penalty is the amount shown below or 100% of the underpayment, whichever is less:

## Related

- [Special filing season alerts](#)
- [IRS operations status](#)
- [Forms, instructions & publications](#)
- [Publication 1, Your Rights as a Taxpayer \(PDF\)](#)
- [Publication 3498, The Examination Process \(PDF\)](#)

## Need help?

- You can [authorize someone](#) to contact the IRS on your behalf.
- See if you qualify for help from a [Low Income Taxpayer Clinic](#).

Return due date (without extension)	Minimum amount
On or before 12/31/2008	\$100
Between 01/01/2009 and 12/31/2015	\$135
Between 01/01/2016 and 12/31/2017	\$205
Between 01/01/2018 and 12/31/2019	\$210
Between 01/01/2020 and 12/31/2022	\$435
Between 01/01/2023 and 12/31/2023	\$450
After 12/31/2023	\$485

## Interest on a penalty

We charge interest on penalties.

The date from which we begin to charge interest varies by the type of penalty. Interest increases the amount you owe until you pay your balance in full. For more information about the interest we charge on penalties, see [Interest](#).

## Pay a penalty

[Send us a payment or pay your taxes in full](#) to stop future penalties and interest from adding up.

## Remove or reduce a penalty

We may be able to remove or reduce some penalties if you acted in good faith and can show [reasonable cause](#) for why you weren't able to meet your tax obligations. By law we cannot remove or reduce interest unless the penalty is removed or reduced.

For more information, see [Penalty relief](#).

## Dispute a penalty

If you disagree with the amount you owe, you may dispute the penalty.

Call us at the toll-free number at the top right corner of your notice or letter or write us a letter stating why we should reconsider the penalty. Sign and send the letter along with any supporting documents to the address on your notice or letter.

- If you can't find what you need online, call the IRS number at the top of your notice or letter. If you didn't receive a letter or notice, use [telephone assistance](#).
- If you can't resolve the penalty on your own, contact [Taxpayer Advocate Service](#), an independent organization within IRS.

Have this information when you call or send your letter:

- The notice or letter we sent you
- The penalty you want us to reconsider
- For each penalty, an explanation of why you think we should remove it

If you didn't receive a notice, get [telephone assistance](#).

## Avoid a penalty

You can avoid a penalty by filing and paying your tax by the due date. If you can't do so, you can apply for an extension of time to file or a payment plan.

### Apply for an extension of time to file

If you need more time to prepare your tax return, [apply for an extension of time to file](#). This does not grant you an extension of time to pay. A payment plan can help you pay over time.



### Apply for a payment plan

If you can't pay the full amount of your taxes or penalty on time, pay what you can now and [apply for a payment plan](#). You may reduce future penalties when you set up a payment plan.

## Get help

For help with a penalty, call the phone number on your notice. If you didn't receive a notice, use [telephone assistance](#).

## Law and regulations

- [Failure to File a Tax Return — 26 U.S. Code § 6651](#) 
- [Failure to File a Tax Return — 26 CFR 301.6651-1](#) 

*Page Last Reviewed or Updated: 06-Dec-2024*