

# *Sy Accountancy Corporation*

Member, American Institute of CPAs

704 Mira Monte Place, Pasadena, California 91101

Tel (626) 744-0200 • Fax (626) 744-0300 • vsy@victorsycpa.com • www.victorsycpa.com

## TEN EXCUSES FOR FILING OR PAYING LATE

By Victor Sy, CPA, MBA

As our legislatures "simplify" our tax laws, they actually complicate our already intricate system of taxation that makes compliance even more difficult. And as we fail to file or pay on time and comply with these complex laws, penalties kick in.

**Let me suggest 10 reasonable causes for abating (forgiving) penalties for late filing or late paying:**

1. **Tax returns were mailed on time.** A return used to be considered filed on time if it is postmarked on or before the due date. Recent Development: You are now required to use certified mail for filing a return to prove that mailing was made on time.
2. Delay or failure to file was due to **erroneous information supplied by an IRS employee.**
3. Delay was caused by **serious illness or death** of the taxpayer or a member of your immediate family.
4. Delay was caused by your **unavoidable absence.**
5. Delay was caused by the **destruction by fire or other casualty** of your business records.
6. You were not able to determine the amount of tax due to **reasons beyond your control.**
7. You called the IRS for blank forms that did **not arrive on time.**
8. You personally visited an IRS office but were **not attended to through no fault of your own.**
9. You filed the return in the **wrong district of the IRS** and arrived at the right district after the deadline.
10. You relied on **erroneous advice from the IRS.**

And oh, you died.