Tax Statutes of Limitations

The Internal Revenue Code (IRC, Title 26 of the United States Code)[1] establishes the time periods—or statutes of limitations (SOLs)—during which the Internal Revenue Service (IRS) must assess tax owed and collect on tax due. The IRC also establishes the SOL for a taxpayer to claim a refund if the taxpayer overpays tax or qualifies for refundable tax credits. IRC SOLs are subject to exceptions, which can impact their length and operation. Examples of common exceptions that may impact the SOL are provided below.

	Assessment	Collection	Refund
What does the SOL limit?	Assessment is the statutorily required recording of a tax liability, often resulting from audits. An assessment triggers the IRS's statutory authority to undertake certain collection actions.	Collection is a series of actions that the IRS is statutorily authorized to take to collect taxes owed if a taxpayer does not voluntarily pay them. Collection can include seizing the taxpayer's property and assets.[2]	If a taxpayer pays, or the IRS collects, more tax than what is owed, the taxpayer might be able to claim money back as a tax refund. Even if a taxpayer does not owe tax, they might still qualify for a refundable tax credit.
What is the SOL called?	Assessment Statute Expiration Date (ASED)	Collection Statute Expiration Date (CSED)	Refund Statute Expiration Date (RSED)
How long is the SOL?	Generally, three years from either (1) the date IRS receives the tax return or (2) the due date of the return, whichever is later	Generally, ten years from the date of assessment	Generally, either (1) three years after filing the return or (2) two years after the tax is paid, whichever is later[3]
Where in the IRC is the SOL?	§ 6501(a)	§ 6502(a)	§ 6511(a)
Who is limited by the SOL?	IRS	IRS	Taxpayer [4]
What are common exceptions impacting the SOL?[5]	• False or fraudulent return, § 6501(c)(1) • Failure to file return, § 6501(c)(3) • Extension by agreement, § 6501(c)(4) • Substantial omission of income, § 6501(e)(1) • Redetermination of deficiency in Tax Court, §§ 6503(a), 6213(a) • Bankruptcy, § 6503(h)(1)	• Extension by agreement in connection with Installment Agreement (IA) or release of levy, § 6502(a) • Court judgment on tax liability, § 6502(a) • Collection Due Process hearing, § 6330(e)(2) • Innocent spouse claim, § 6015(e) • Bankruptcy, § 6503(h)(2) • IA request, 26 C.F.R. § 301.6159-1(g) • Offer in Compromise request, 26 C.F.R. § 301.7122-1(i)	• ASED extended by agreement, § 6511(c) • Refunds based on specific claims, § 6511(d) • Financial disability because of physical or mental impairment, § 6511(h) • Affected by a federally declared disaster, § 7508A

[1] All citations in this infographic are to the IRC unless otherwise indicated.

[2] For more information about IRS's seizure authority, see CRS Infographic IG10042, *Federal Tax Lien Enforcement*, by Justin C. Chung.

[3] Even if a taxpayer files a claim of refund within the RSED, the amount of the refund is limited based on the amount of time elapsed since the tax was paid. § 6511(b).

[4] The statutory exceptions to the RSED (some of which are listed in this infographic) are the exclusive means to pause or extend the RSED. *See* United States v. Brockamp, 519 U. S. 347, 352 (1997) (holding that the RSED cannot be equitably tolled due to circumstances affecting the taxpayer not listed in the statute).

[5] The information in this row highlights some of the most common exceptions and is not intended to be exhaustive. The impacts of these exceptions on the SOL can include suspension, extension, and/or non-applicability of the SOL and vary based on statute and/or regulation. For example, if the taxpayer fails to file a return or files a false or fraudulent return, the ASED does not apply, and the government can collect through a court proceeding at any time. §§ 6501(c)(1),(3).

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