

Form **3531**
(January 2020)

Department of the Treasury—Internal Revenue Service

Request for Signature or Missing Information to Complete Return

To obtain the forms, schedules or publications to respond to this letter, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

We are returning your tax return because we need more information to process it. You must complete and send us all items asked for next to the boxes checked on both sides of this form. When you reply, include this form with your return. To avoid further delay, send all requested information within **20 days**, unless otherwise instructed below. In case we need more information, provide in the spaces below your telephone number and the best hours to contact you.

Telephone _____ Hours _____

- 1. Your tax return doesn't show a **valid original signature. A photocopied signature is not a valid signature. Don't sign this form.** Sign your name on the "Sign Here" signature line(s) on your Form 1040/A/EZ/SR. Follow the additional requirements below, if they apply:
 - a. If this is a joint return, both spouses must sign the return.
 - b. If you can't write your name, sign your mark in the presence of two witnesses. The signatures of the witnesses also are required.
 - c. If you're signing as a parent of a minor child, sign the child's name and your name, writing "parent of a minor child," in the signature area.
 - d. We require a power of attorney or court certificate in all other instances when someone other than the taxpayer is signing the return.
 - e. If you signed in the wrong place on your return, sign your name in the "SIGN HERE" area of your return.
- 2. Your taxpayer identification number (Social Security Number or IRS Individual Taxpayer Identification Number) is missing or doesn't show nine digits. If this is a joint return or married filing separately return, both spouses must have a number. If you don't have a number, call the Social Security Administration at 1-800-772-1213. If you can't get a Social Security Number because you don't qualify, complete Form W-7, *Application for IRS Individual Taxpayer Identification Number (ITIN)*. To apply, refer to the Form W-7 instructions. Re-submit your tax return to the IRS after you have been issued an SSN or ITIN. Write the correct SSN or ITIN in the space provided on your return. Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
- 3. The dependent information on the front of your return is incomplete. Enter the following information for each dependent listed:
 - a. Dependent's first and last name.
 - b. Dependent's Social Security Number (SSN), IRS Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
 - c. If your dependent is a qualifying child for the child tax credit or qualifies for the credit for other dependents, check the box in column (4).
- 4. Attach supporting document(s) for your entry of \$ _____ for federal income tax withheld. This may be a Form W-2, Form W-2G, Form 1099, or substitute Form W-2 (for example, a copy of an earning statement with year-end totals).

- 5. The Forms W-2 submitted with your tax return are insufficient to support the amount you claimed for excess social security and tier 1 RRTA tax withheld. Send us all the Forms W-2 used to support your claim for excess SST/RRTA.
- 6. Your Form 1040/A/EZ/SR is blank, illegible, missing, or damaged and we can't process it. You must resubmit the original completed form along with all applicable schedules, forms and attachments. **Your original signature(s) is required.**
- 7. Complete Form 8332, Form 2120, or attach a copy of the divorce decree which allows you to claim an exemption for a child who did not live with you due to divorce or separation.
- 8. Complete **Form or Schedule** _____ to support your entry on line _____ of **Form or Schedule** _____.
- 9. Complete **Form or Schedule** _____ to support your entry on line _____ of **Form or Schedule** _____.
- 10. Complete **Form or Schedule** _____ to support your entry on line _____ of **Form or Schedule** _____.
- 11. Complete **Form or Schedule** _____ to support your entry on line _____ of **Form or Schedule** _____.
- 12. Complete the indicated form(s) or schedule(s) to support your entry on the line(s) of your Form 1040, Form 1040-SR or Form 1040A as listed below:
 - Form or Schedule _____ to support line _____ -
 - Form or Schedule _____ to support line _____ -
 - Form or Schedule _____ to support line _____ -
 - Form or Schedule _____ to support line _____ -
- 13. You may be liable for self-employment tax on income reported on Schedule C/C-EZ or Schedule F. Submit a completed Schedule SE.
- 14. Complete the following line(s):
 - Line(s) _____ on Form or Schedule _____ -
 - Line(s) _____ on Form or Schedule _____ -
- 15. **Explain your entry** of \$ _____ on line _____ of Form or Schedule _____ and attach the supporting form(s) or schedule(s), as required.
- 16. Explain the source of earned income or wages you used to compute your earned income credit and attach documents (such as Forms W-2 or Forms 1099-MISC) to support your entry.
- 17. The information about your qualifying child or children on Schedule EIC is incomplete. Enter the following information for each child listed on Schedule EIC:
 - a. Child's complete name and year of birth.
 - b. Child's Social Security Number (SSN). Also, review all other SSNs listed on your return to be sure they are correct.
 - c. Child's relationship to you.
 - d. Number of months the child lived in your home during the tax year.

OVER

- 18. The information about the qualifying student on Form 8863 is incomplete. Enter the following information for each student listed on Form 8863:
 - a. Student's complete name.
 - b. Student's Social Security Number.
- 19. We can't determine which taxpayer is filing Form or Schedule _____. Enter the name and Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN) of the taxpayer who is required to pay this tax. If both spouses are required to pay this tax, each of you must file a separate form or schedule.
- 20. Your Form 2441 is incomplete. Enter the information as indicated below:
 - a. Complete all of Part I.
 - b. Complete the following dependent information on line 2, Part II:
 - 1) First and last name of the qualifying person(s).
 - 2) Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN) of the qualifying person(s). Also, review all other SSNs, ITINs, or ATINs listed on your return to be sure they are correct.
 - 3) Qualified expenses for the qualifying person(s) listed in column (a).
 - c. Part II line 5 must be entered when married filing a joint return. If your spouse was a student or disabled during the tax year, the number of months your spouse was a student or disabled is required to calculate the entry.
- 21. It appears you may be filing individual tax forms to reflect a business entity's filing requirement. Refer to the appropriate business and/or individual forms/schedules and instructions at www.irs.gov or contact us at 1-800-829-1040 (for individuals) or 1-800-829-4933 (for businesses).
- 22. Attach a copy of the birth certificate for the dependent who was born and died during the tax year.
- 23. Write the **date of death** for the deceased taxpayer across the top of your Form 1040/A/EZ/SR.
- 24. You may file as married filing **jointly** and claim your spouse's exemption if your spouse died during the tax year and you didn't remarry during the tax year. Provide your spouse's name and Social Security Number (SSN) or IRS Individual Taxpayer Identification Number (ITIN). If you have a dependent child or children, you may claim qualifying widow(er) status for the two tax years following your spouse's death.
- 25. A return for a **deceased taxpayer must be signed** by the taxpayer's spouse or a representative of the estate—an executor, administrator, or anyone who is in charge of the decedent's property. The appropriate person must sign on the "Sign Here" signature line on the tax return. **An original signature is required. A photocopied signature is not a valid signature.**
- 26. We can't determine who is **claiming the refund** for the deceased taxpayer(s). Print the name clearly in the signature area of the return.
- 27. We need **additional support** for the deceased taxpayer's return. See the items below.
 - a. If you are a **court appointed representative**, attach a copy of the court certificate showing your appointment. A will or power of attorney is not a valid court certificate.
 - b. If you are **not** a court appointed representative, submit Form 1310 or change your previously submitted Form 1310, as indicated below:
 - 1) Complete Part I, Form 1310.
 - 2) Answer questions 2a, 2b and 3 on Form 1310. **If line 2a or 2b is answered "Yes"**, the court appointed representative must file and sign the return and attach the court certificate showing his or her appointment.

OR

 - If line 3 is answered "No"**, we can't issue a refund until you attach a court certificate showing your appointment as personal representatives or other evidence that you are entitled under state law to receive the refund.
 - 3) **Sign** Form 1310 in the signature space provided.
- 28. Detach your state or local return and mail to the appropriate state or local agency.
- 29. Attachments to your return or credits or deductions you are claiming indicate you must file Form 1040 instead of Form 1040A or Form 1040EZ. Submit a completed Form 1040.
- 30. By law, the following statement must appear directly above your original signature in the "Sign Here" area of your tax return: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge." RE-PRINT your computer generated return or obtain a new Form 1040A/1040EZ that has this paragraph printed above the "Sign Here" area of the return and sign in the space provided.
- 31. _____

- 32. _____

To reply, use the return address on the mailing envelope or refer to IRS.gov and search "where to file."

If you have any questions regarding this form, call 1-800-829-1040.