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Internal Revenue Manual Section 20.1.1.3.2.2.7 (08-05-2014)

Forgetfulness

1. The taxpayer may try to establish reasonable cause by claiming forgetfulness or an oversight by the taxpayer, or another party, caused the noncompliance. Generally, this is **not** in keeping with the **ordinary business care and prudence standard** and does not provide a basis for reasonable cause. See *IRM 20.1.1.3.2.2, Ordinary Business Care and Prudence*.
2. If the taxpayer claims forgetfulness or an oversight by another party, consider the following:
 - A. Relying on another person to perform a required act is generally not sufficient for establishing reasonable cause.
 - B. **It is the taxpayer's responsibility to file a timely return and to make timely deposits or payments. This responsibility cannot be delegated.**