General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Use Form 6118 if you are a tax return preparer and want to claim a refund of preparer penalties you paid but that you believe were incorrectly charged.

Claims for More Than One Penalty

If you are claiming a refund for more than one of the penalties listed, you may be able to combine some of the penalties on one Form 6118. Follow the chart below for combining the penalties.

IF you were billed...	THEN combine penalties...
On the same statement	G and H only
On separate statements but by the same IRS office or service center	C, D, E, and F only Note: *Be sure to group the penalties from each statement together.*

You cannot combine:

Penalties from different IRS offices or service centers. See When and Where To File below.

Penalties A, B, I, J, and K. You must file a separate Form 6118 for each of these even if you were charged for two or more of the same type.

Where and When To File

File Form 6118 with the IRS service center or IRS office that sent you the statement(s). Generally, your claim must be filed within 3 years from the date you paid the penalty.

Specific Instructions

Taxpayer Identification Number (TIN)

If you are self-employed or employed by another preparer, enter your social security number. If you are the employer of other preparers, enter your employer identification number.

Type of Penalty

For K, enter the name of the penalty and the corresponding Internal Revenue Code section. These other penalties include promoting abusive tax shelters under section 6700 and aiding and abetting an understatement of tax liability under section 6701.

Additional Information

You may want to attach a copy of the penalty statements to your claim. In addition to completing the form, you must give your reasons for claiming a refund for each penalty listed. Identify each penalty by its line number and write your explanation in the space below.

For additional information about refunds of preparer penalties, see Regulations section 1.6696-1.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Subtitle F, Procedure and Administration, allows for Additions to Tax, Additional Amounts, and Assessable Penalties. This form is used by return preparers to make a claim for refund of any overpaid penalty amount. Section 6696 requires the return preparer to provide the requested information including his taxpayer identification number (SSN or EIN) within the prescribed time for filing a claim for refund. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 13 min.; Learning about the law or the form, 16 min.; Preparing the form, 10 min.; and Copying, assembling, and sending the form to the IRS, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send this form to this address. Instead, see Where and When To File above.

Reasons for claiming refund. Attach additional sheets if more space is needed. Write your name and TIN on each sheet.