Form **843**
(Rev. Jan. 1973)
Department of the Treasury
Internal Revenue Service

Claim

Director's Stamp
(Date received)

The Internal Revenue Service will indicate in the block below the kind of claim filed, and fill in, where required.

- ☐ Refund of Taxes Illegally, Erroneously, or Excessively Collected.
- ☐ Refund of Amount Paid for Stamps Unused, or Used in Error or Excess.
- ☐ Abatement of Tax Assessed (not applicable to income, estate or gift taxes).

Please print or type

Name of taxpayer or purchaser of stamps
X

Number and street
X

City or town, State, and ZIP code
X

Fill in applicable items—Use attachments if necessary

a. Your social security number
X

Wife's number, if joint return

b. Employer identification number (if any)
X

c. Internal Revenue Service office where return (if any) was filed

d. Name and address shown on return, if different from above

e. Period—if for tax reported on annual basis, prepare separate form for each taxable year
From January 1, 19 73, to December 31, 19 73.

f. Kind of tax
SECA and/or FICA & FUTA

g. Amount of assessment
$

Dates of payment
X

h. Date stamps were purchased from Gov-

i. Amount to be refunded (If income tax.

i. Amount to be abated (not applicable to income.

Dated ....., 19.....

See instructions on reverse.

Form **843** (Rev. 1–73)

Instructions

1. Form 1040X or Form 1120X may be used to amend an **individual** or **corporation** income tax return. The Internal Revenue Service prefers that they be used rather than Form 843, since these forms are designed to expedite processing.

2. The reasons for filing this claim must be set forth in detail under item k.

3. If a joint income tax return was filed for the year for which this claim is filed, social security numbers of both husband and wife should be entered and each must sign this claim even though only one had income. If the taxpayer has been assigned an employer identification number, it also must be entered.

4. The claim may be made by an agent of the taxpayer, but the original or a true copy of a power of attorney must accompany the claim.

5. If a return is filed by an individual and a refund claim is thereafter filed by a legal representative of the deceased, certified copies of the letters testamentary, letters of administration, or similar evidence must be attached to the claim, to show the authority of the executor, administrator, or other fiduciary by whom the claim is filed. If an executor, administrator, guardian, trustee, receiver, or other fiduciary files a return and thereafter a refund claim is filed by the same fiduciary, documentary evidence to establish the legal authority of the fiduciary need not accompany the claim, provided a statement is made on the claim showing that the return was filed by the fiduciary and that the latter is still acting.

6. Where the taxpayer is a corporation, the officer having authority to sign for the corporation should place his signature and title on this claim.

7. If a claim is for excess social security (FICA) tax withheld as a result of having more than one employer during a calendar year, include the names and addresses of your employers, and the amount of wages received and FICA employee tax withheld by each, as part of your explanation in item k. Do not claim tax withheld if you have claimed the excess withholding on your individual income tax return.

Where to File

Certain claims relating to alcohol and tobacco taxes should be filed with the Regional Director, Bureau of Alcohol, Tobacco and Firearms. See the regulations pertaining to the particular alcohol or tobacco tax. Otherwise, file your claim with the Internal Revenue Service Center where you filed your return.

FOR INTERNAL REVENUE SERVICE USE ONLY

Transcript of Claimant's Account

(Complete only as to miscellaneous excise taxes and alcohol, tobacco, and certain other excise taxes imposed under subtitles D and E, Internal Revenue Code.)

The following is a transcript of the record of this office covering the liability that is the subject of this claim.

A—Assessed Taxes

Taxable Period and Class of Tax (a)	Document Locator No. (b)	Reference and Date (c)	Amount Assessed (d)		Paid, Abated, or Credited: Date or Sched. No. (e)	Amount (f)		PD. AB. CR. (g)	Remarks (h)

B—Purchase of Stamps

To Whom Sold or Issued (i)	Kind (j)	Number (k)	Denomination (l)	Date of Sale (m)	Amount (n)		If Special Tax Stamp, State: Document Locator No. (o)	Period Commencing (p)

Prepared by (initials)	Date	Office

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