

Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of

Line 7 should show dates of any payment of interest or tax liability with respect to the tax period and type of tax to which the claim relates.

Line 11 should state the type of tax involved, when you were first contacted by the Service in writing with respect to the deficiency or payment, the specific period for which you are requesting abatement of interest, the circumstances of your

should file a claim on the appropriate amended tax return. (Follow the instructions on the appropriate form for filing an amended return.)

Your agent may make a claim for you. In this case, the original or a copy of the power of attorney must be attached to the claim.

If you are filing the claim as a legal representative for a decedent whose return you