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Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**Corporation Application for Quick Refund of
Overpayment of Estimated Tax**

Department of the Treasury
Internal Revenue Service

► Go to www.irs.gov/Form4466 for instructions and the latest information.

For calendar year 20 or tax year beginning , 20 , and ending , 20

Name	Employer identification number
Number, street, and room or suite no. (If a P.O. box, see instructions.)	Telephone number (optional)
City or town, state, and ZIP code	

Check type of return to be filed (see instructions):

- Form 1120
 Form 1120-C
 Form 1120-F
 Form 1120-L
 Form 1120-PC
 Other ►

1 Estimated income tax paid during the tax year	1			
2 Overpayment of income tax from prior year credited to this year's estimated tax	2			
3 Total. Add lines 1 and 2	3			
4 Enter total tax from the appropriate line of your tax return. See instructions	4			
5a Personal holding company tax, if any, included on line 4	5a			
b Estimated refundable tax credit for federal tax on fuels	5b			
6 Total. Add lines 5a and 5b	6			
7 Expected income tax liability for the tax year. Subtract line 6 from line 4	7			
8 Overpayment of estimated tax. Subtract line 7 from line 3. If this amount is at least 10% of line 7 and at least \$500, the corporation is eligible for a quick refund. Otherwise, do not file this form. See instructions	8			

Record of Estimated Tax Deposits

Date of deposit	Amount	Date of deposit	Amount

Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here

Signature	Date	Title
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General Instructions

Section references are to the Internal Revenue Code.

Who May File

Any corporation that overpaid its estimated tax for the tax year may apply for a quick refund if the overpayment is:

- At least 10% of the expected tax liability, and
- At least \$500.

The overpayment is the excess of the estimated income tax the corporation paid during the tax year over the final income tax liability expected for the tax year, at the time this application is filed.

If members of an affiliated group paid their estimated income tax on a consolidated basis or expect to file a consolidated return for the tax year, only the common parent corporation may file Form 4466.

If any member of the group paid estimated income tax during the portion of the tax year when it was not a member, the member (and not the common parent) must file the Form 4466 to request a quick refund of any estimated tax overpayment it made in that portion of the year.

Note: Form 4466 is not considered a claim for credit or refund.

When To File

File Form 4466 after the end of the corporation's tax year, and no later than the due date for filing the corporation's tax return (not including extensions). Form 4466 must be filed before the corporation files its tax return. An extension of time to file the corporation's tax return will not extend the time for filing Form 4466. See the instructions for the corporation's tax return.

How To File

Complete and file an original, signed Form 4466 with the applicable Internal Revenue Service Center (see *Where To File* below). The IRS will act on Form 4466 within 45 days from the date it is filed.

The corporation must also file Form 4466 with its income tax return. Attach either the signed Form 4466 or an unsigned Form 4466 with the same information stated on the signed Form 4466. If the corporation submits an unsigned Form 4466, it must retain the original, signed Form 4466 in its records.

Disallowance of application. Any application that contains material omissions or errors that cannot be corrected within the 45-day period may be disallowed.

Where To File

File Form 4466 at the applicable address listed below.

Filers of . . .	With total assets at the end of the tax year of . . .	Use the following address:
Forms 990-T, 1120, 1120-C, 1120-H, 1120-L, 1120-ND, 1120-REIT, 1120-RIC, 1120-PC, or 1120-SF	Any amount	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201
Form 1120-F or 1120-FSC, or the corporation's principal business, office, or agency is located in a foreign country or U.S. possession	Any amount	Internal Revenue Service Center P.O. Box 409101 Ogden, UT 84409

Specific Instructions

Address

Include the suite, room, or other unit number after the street address.

If the Post Office does not deliver mail to the street address and the corporation has a P.O. box, show the box number instead.

Note: If a change in address occurs after the corporation files Form 4466, use Form 8822-B, Change of Address — Business, to notify the IRS of the new address.

Type of Return

Check the box for the type of return the corporation will file.

Other. S corporations that have made protective estimated tax payments in their first tax year should check the "Other" box. Corporations that file Forms 1120-FSC, 1120-H, 1120-ND, 1120-REIT, 1120-RIC, or 1120-SF and tax-exempt corporations that file Form 990-T should also check the "Other" box. Enter the form number of the return to be filed in the space to the right of the box.

Line 4

Enter the total tax from Form 1120, Schedule J, or the total tax from your applicable tax return. See the instructions for your applicable tax return.

Line 8. Overpayment of Estimated Tax

If the application for refund is approved, the overpayment on line 8 may be credited against any tax the corporation owes. The balance, if any, will be refunded.

Excessive refund or credit. If the refund or credit is later found to be excessive, the corporation is liable for an addition to tax on the excessive amount. See section 6655(h).

The excessive amount is the smaller of:

1. The credit or refund, or
2. The excess of:
 - a. The corporation's income tax liability (as defined in section 6425(c)) as shown on its return over
 - b. The estimated tax paid less the refund or credit.

The IRS will figure the addition to tax and bill the corporation. The addition to tax is figured from the date the refund was paid or credited, until the original due date of the corporation's return. The addition to tax is not deductible for income tax purposes.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

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 send your comments to www.irs.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, see *Where To File*, earlier.