

General Instructions

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

Future Developments

For the latest information about developments related to Form 6118 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form6118.

What's new. For tax years beginning after 2017, the penalty under section 6695(g) (type J) has been expanded to include failure to exercise due diligence in determining eligibility for a taxpayer to file as head of household.

Purpose of Form

Use Form 6118 if you are a tax return preparer or a promoter and want to claim a refund of preparer or promoter 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. See *Type of Penalty* on the form for the list of penalties.

IF you were billed...	THEN combine penalties...
on the same statement	G and H only.
on the same statement or separate statements and the penalties were imposed 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 the following.

- Penalties from different IRS offices or service centers. See *Where and When To File* below.
- Penalties A, B, I, J, K, L, and M. You must file a separate Form 6118 for each of these even if you were charged for two or more of the same type.
- Penalties K and L. You must file a separate Form 6118 for each of these even if you were charged with both. Only columns (b), (c), and (g) through (j) need to be completed for penalties under sections 6700 and 6701.

Where and When To File

File Form 6118 with the IRS service center or IRS office that sent you the statement(s). If you were assessed a penalty under section 6700, 6701, or 6694, you may file a claim for refund upon paying 15% of the penalty if you do so within 30 days from the date of notice and demand. Otherwise, your claim under sections 6700 and 6701 must be filed within 2 years from the date you paid the penalty in full. Your claim under sections 6694 and 6695 must be filed within 3 years from the date you paid the penalty in full.

Specific Instructions

Identifying Number

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

Type of Penalty

For item M (other penalties), enter the name of the penalty and the corresponding Internal Revenue Code section.

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 or her taxpayer identification number (SSN or EIN) within the prescribed time for filing a claim for refund.

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. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 6 min.; **Learning about the law or the form**, 19 min.; **Preparing the form**, 22 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 Form 6118 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can write to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where and When To File*, earlier.

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