

# Instructions for Form 4466

(Rev. December 2025)

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



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

### Future Developments

For the latest information about developments affecting Form 4466 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form4466](https://www.irs.gov/Form4466).

### What's New

**Electronic payments.** If the corporation has access to U.S. banking services or electronic payment systems, it should use direct deposit for any refunds and pay electronically for any payments, whenever possible.

**Direct deposit.** Direct deposit fields have been added to this form on lines 8b, 8c, and 8d. For the overpayment of estimated tax on line 8a, enter the corporation's direct deposit information on lines 8b, 8c, and 8d. See [Line 8a](#), later.

## General Instructions

### 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...	Use the following address:
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	Internal Revenue Service Center P.O. Box 409101 Ogden, UT 84409
Forms 990-T, 1120, 1120-C, 1120-H, 1120-L, 1120-ND, 1120-REIT, 1120-RIC, 1120-PC, or 1120-SF	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201

## Specific Instructions

### 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 or Responsible Party — 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 8a. Overpayment of Estimated Tax

If the application for refund is approved, the overpayment on line 8a may be credited against any tax the corporation owes. The balance, if any, will be refunded. If the corporation has access to U.S. banking services, it should use direct deposit for any refunds, whenever possible. The benefits of a direct deposit include a faster refund, the added security of a paperless payment, and the savings of tax dollars associated with the reduced processing costs.

**Direct deposit.** If the corporation wants its refund directly deposited into its checking or savings account at any U.S. bank or other financial institution, complete lines 8b through 8d. See the instructions for lines 8b, 8c, and 8d, later.

The corporation is not eligible to request a direct deposit if:

- The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank; or
- The corporation has applied for an EIN but is filing its tax return before receiving one.

**Line 8b. Routing number.** The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. Ask the corporation's financial institution for the correct routing number to enter on line 8b if:

- The routing number on a deposit slip is different from the routing number on the corporation's checks;
- The deposit is to a savings account that does not allow you to write checks; or
- The corporation's checks state they are payable through a financial institution different from the one at which the corporation has its checking account.

**Line 8c. Type of account.** Check the appropriate box for the type of account. Don't check more than one box. The corporation must check the correct box to ensure your deposit is accepted.

**Line 8d. Account number.** The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. Don't include the check number.

If the direct deposit to the corporation's account is different from the amount expected, the corporation will receive an explanation in the mail about 2 weeks after the refund is deposited.

**Conditions resulting in a refund by check.** If the IRS is unable to process the request for a direct deposit, a refund by check will be generated instead. Reasons for not processing a request include:

- The name of the corporation on the tax return does not match the name on the account.

- The financial institution rejects the direct deposit because of an incorrect routing or account number.
- The corporation fails to indicate the type of account the deposit is to be made to (that is, checking or savings).

**Note:** The IRS is not responsible for a lost refund if the corporation enters the wrong account information. Check with the corporation's financial institution to get the correct routing and account numbers and to make sure the direct deposit will be accepted.

**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 [IRS.gov/FormComments](http://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.

---