

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

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-A  
  Form 1120-F  
  Form 1120-L  
  Form 1120-PC  
  Form 990-C  
  Other ► .....

1 Estimated income tax paid during the tax year . . . . .	<b>1</b>		
2 Overpayment of income tax from prior year credited to this year's estimated tax . . . . .	<b>2</b>		
3 Total. Add lines 1 and 2. . . . .	<b>3</b>		
4 Enter total tax from Form 1120, Schedule J, line 11, or comparable line from other returns . . . . .	<b>4</b>		
5a Personal holding company tax, if any, included on line 4 . . . . .	<b>5a</b>		
5b Estimated refundable tax credit for Federal tax on fuels . . . . .	<b>5b</b>		
6 Total. Add lines 5a and 5b. . . . .	<b>6</b>		
7 Expected income tax liability for the tax year. Subtract line 6 from line 4 . . . . .	<b>7</b>		
8 <b>Overpayment of estimated tax.</b> Subtract line 7 from line 3. If this amount is at least 10% of line 7 <b>and</b> at least \$500, the corporation is eligible for a quick refund. Otherwise, do not file this form (see instructions) . . . . .	<b>8</b>		

### 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.

<p><b>Sign Here</b></p> <p>▶ _____ Signature</p>	<p>_____</p> <p>Date</p>	<p>_____</p> <p>Title</p>
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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 members of the group paid estimated income tax separately, the member who claims the overpayment must file Form 4466.

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

#### When To File

File Form 4466 before the 16th day of the 3rd month after the end of the tax year, but before the corporation files its income tax return. Do not file Form 4466 before the end

of the corporation's tax year. An extension of time to file the corporation's tax return will not extend the time for filing Form 4466.

**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 with the **Internal Revenue Service Center** at the applicable address shown below:

For . . .	The address is . . .
Corporations filing Form 1120-F, 1120-FSC, or 1120-SF; corporations whose principal business, office, or agency is located in a foreign country or U.S. possession; and corporations claiming the possessions corporation tax credit under sections 30A and 936	Philadelphia, PA 19255
Filers of Form 990-C, 990-T, or 1120-PC; and corporations (not listed above) whose total assets at the end of the tax year are \$10 million or more <b>or</b> whose principal business, office, or agency is located in Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, or Wyoming	Ogden, UT 84201
All other corporations not listed above.	Cincinnati, OH 45999

**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, Change of Address, 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 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:

- The credit or refund or
- 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 compute 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 average time is:

- Recordkeeping** . . . . . 4 hr., 4 min.
- Learning about the law or the form** . . . . . 18 min.
- Preparing and sending the form to the IRS** . . . . . 22 min.

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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, D.C. 20224. **Do not** send the tax form to this office. Instead, see *How To File* and *Where To File* above.