

# Claim of Income Tax Return Preparers

▶ See instructions on back.

<b>Please Print or Type</b>	Name of preparer	<b>Your social security number or employer identification number</b>
	Address to which statement(s) of notice and demand were mailed	
	City or town, state, and ZIP code	IRS office that sent statement(s)
	Address shown on return(s) if different from above	

**1 Kind of Penalty** (Enter letter in column 2(c).)

- |  |   |
|--|---|
| <p><b>A</b> Negligent or intentional disregard of rules and regulations—6694(a)</p> <p><b>B</b> Willful understatement of liability—6694(b)</p> <p><b>C</b> Failure to furnish copy of return or claim for refund to taxpayer—6695(a)</p> <p><b>D</b> Failure to sign return or claim for refund—6695(b)</p> | <p><b>E</b> Failure to furnish identification number—6695(c)</p> <p><b>F</b> Failure to retain copy or list—6695(d)</p> <p><b>G</b> Failure to file a record of return preparers—6695(e)(1)</p> <p><b>H</b> Failure to include an item in the required record of return preparers—6695(e)(2)</p> <p><b>I</b> Negotiation of check—6695(f)</p> |
|--|---|

**2 Identification of Penalties (See Specific Instructions.)**

Statement document locator number <b>(a)</b>	Date of statement <b>(b)</b>	Kind of penalty <b>(c)</b>	Amount assessed <b>(d)</b>	Amount paid <b>(e)</b>	Date paid (mo., day, year) <b>(f)</b>
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					

  

Taxpayer's name <b>(g)</b>	Taxpayer's identification number <b>(h)</b>	Form involved <b>(i)</b>	Taxable year <b>(j)</b>
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			

**3 Amount To Be Refunded** (total of column 2(e), lines (1) through (14)) . . . . . ▶

Under penalties of perjury, I declare that I have examined this claim, and accompanying schedules and statements, and, to the best of my knowledge and belief they are true, correct, and complete.

**Signature** ▶

**Date** ▶

## 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 tax. You are required to give us this information.

## General Instructions

*(Section references are to the Internal Revenue Code.)*

**Purpose of Form.**—File Form 6118 to claim a refund for the overpayment of preparer penalties. If you paid more than one of the penalties listed in item 1 of Form 6118, you may have to file separate claims depending on which kind of penalty you paid.

**Claims for Refund of Penalties A, B, or I.**—File a separate claim on Form 6118 for penalties A, B, or I. If you received statements of notice and demand for more than one penalty, even though of the same kind, you must still file a separate claim for each penalty. For example, if you receive two statements assessing penalties under section 6695(f) for two different check negotiations, you must file a separate claim for each penalty.

**Claims for Refund of Penalties C, D, E, and F.**—You may list more than one of these penalties on one claim, even if they are shown on more than one statement, that is, you may list several penalties of any one kind or several penalties of different kinds, or both, as long as the penalties were imposed by the same office. You may not list a penalty imposed by an IRS service center (shown on **Form 5972, Income Tax Return Without a Preparer's Signature, or Identification Number or Both, or Form 6335, Statement of Tax Due IRS**) and a penalty imposed by an IRS district office (shown on Form 6335) on the same claim. You may not list penalties imposed by different service centers or district offices on the same claim.

If you file one claim listing penalties that were shown on more than one penalty statement, please list all the penalties from the same statement together. You do not have to group the same penalty codes together.

**Claims for Refund of Penalties G and H.**—You can file one claim for all penalties of these kinds, but only if the penalties are shown on the same statement.

## Where and When To File

File Form 6118 with the IRS service center or IRS district office that sent you the statement. Generally your claim must be filed within 3 years from the date you paid the penalty.

## Specific Instructions

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

Be sure to enter the document locator number (DLN) and the date from each penalty statement you received in columns 2(a) and 2(b) of the form. In column 2(c) show the letter (A through I) from item 1 to indicate the kind of penalty on each line.

Fill in columns 2(d) and 2(g) through 2(j) using the information shown on the statement(s). Then fill in columns 2(e) and 2(f) and item 3 showing the amount of each penalty and date you paid it, and the total amount you are claiming as a refund.

You may want to attach a copy of the penalty statement(s) to your claim.

In addition to completing the form, you must give your reason(s) for claiming a refund for each penalty you have listed. You may use the space below to do this. If you need additional space, attach a separate sheet. Show each penalty by line number and write your explanation next to it.

For additional information about refunds of preparer penalties, see the regulations under section 6696.