

# Claim of Income Tax Return Preparers

► For Penalties Assessed Under IRC Sections 6694 and 6695.

OMB No. 1545-0240

► See instructions on page 2.

Please Print or Type	Name of preparer	Identifying number (See instructions.)
	Address to which statement(s) of notice and demand were mailed	IRS office that sent statement(s)
	City, town or post office, state, and ZIP code	
	Address of preparer shown on return(s) for which penalties were assessed (if different from above)	

**Type of Penalty** (Enter letter in column (c) below.)

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

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

	(a) Statement document locator number	(b) Date of statement	(c) Type of penalty	(d) Name(s) of taxpayer(s)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	(e) Taxpayer's identification number	(f) Form number	(g) Tax year	(h) Amount assessed	(i) Amount paid	(j) Date paid (mo., day, yr.)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						

**Amount of Claim** (Enter the total of column (i), lines 1 through 14.) . . . . ►

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

**Signature** ►

**Date** ►

### 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 13 min.
- Learning about the law or the form** . . . . . 11 min.
- Preparing the form** . . . . . 8 min.
- 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 this form simpler, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224. **DO NOT** send this form to this address. Instead, see **Where and When To File** below.

### General Instructions

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

#### Purpose of Form

File Form 6118 if you are a tax return preparer and want to claim a refund of preparer 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 under **Type of Penalty**, you may combine certain of the penalties on one Form 6118 for:

1. Penalties G and H, only if you were billed for them on the same statement.
2. Penalties C, D, E, and F, only if the penalties were imposed by the same IRS office. It does not matter if these penalties were billed separately. However, you must file a separate Form 6118 for each IRS district office and each IRS service center. If you file one claim for penalties that were

billed separately, be sure to group the penalties from each statement together.

You **must** file a separate Form 6118 for each penalty A, B, and I. A separate form must be filed even if you were charged for two or more of the same type.

#### Where and When To File

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

### Specific Instructions

#### Identifying Number

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

#### Identification of Penalties

Be sure to enter in columns (a) and (b) the document locator number (DLN) and the date from each penalty statement. Enter in column (c) the identifying letter (A through I) listed under **Type of Penalty**. Using the information shown on the statements, complete columns (d)–(h) for each penalty. Then complete columns (i) and (j) for the amount paid and date.

#### 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 next to it. You may use the space below to do this. If you need additional space, attach a separate sheet. Be sure to write your name and identifying number on each sheet.

For additional information about refunds of preparer penalties, see Regulations section 1.6696–1.