

Claim

Director's Stamp
(Date received)

The Internal Revenue Service will indicate in the block below the kind of claim filed, and fill in, where required.

- Refund of Taxes Illegally, Erroneously, or Excessively Collected.
- Refund of Amount Paid for Stamps Unused, or Used in Error or Excess.
- Abatement of Tax Assessed (not applicable to income, estate or gift taxes).

Please Type or Print Plainly

Name of taxpayer or purchaser of stamps

Number and street

City or town, State, and ZIP code

Fill in applicable items—Use attachments if necessary

a. Your social security number	Wife's number, if joint return	b. Employer identification number (if any)
c. Internal Revenue Service office where return (if any) was filed		d. Name and address shown on return, if different from above
e. Period—if for tax reported on annual basis, prepare separate form for each taxable year From, 19....., to, 19.....		f. Kind of tax
g. Amount of assessment \$	Dates of payment	
h. Date stamps were purchased from Government	i. Amount to be refunded (If income tax, complete computation below) \$	j. Amount to be abated (not applicable to income, estate, or gift taxes) \$

k. The claimant believes that this claim should be allowed for the following reasons:

Computation of Income Tax Refund	Income Tax
1 Tax withheld
2 Estimated tax paid
3 Tax paid with original return
4 Any additional income tax paid
5 Total tax paid (add lines 1-4)
6 Less: Your computation of correct tax
7 Amount of overpayment
8 Amount previously refunded
9 Net overpayment (enter in item i above)

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.

Signed

Dated, 19.....

Instructions

1. Form 1040X or Form 1120X may be used to amend an individual or corporation income tax return. The Internal Revenue Service prefers that they be used rather than Form 843, since these forms are designed to expedite processing.

2. The reasons for filing this claim must be set forth in detail under item k.

3. If a joint income tax return was filed for the year for which this claim is filed, social security numbers of both husband and wife should be entered and each must sign this claim even though only one had income. If the taxpayer has been assigned an employer identification number, it also must be entered.

4. The claim may be made by an agent of the taxpayer, but the original or a true copy of a power of attorney must accompany the claim.

5. If a return is filed by an individual and a refund claim is thereafter filed by a legal representative of the deceased, certified copies of the letters testamentary, letters of administration, or similar evidence must be attached to the claim, to show the authority of the executor, administrator, or other fiduciary by whom the claim is filed. If an executor, administrator, guardian, trustee, receiver, or other fiduciary files a return and thereafter a refund claim is filed by the same fiduciary, documentary evidence to establish the legal authority of the fiduciary need not accompany the claim, provided a statement is made on the claim showing that the return was filed by the fiduciary and that the latter is still acting.

6. Where the taxpayer is a corporation, the officer having authority to sign for the corporation should place his signature and title on this claim.

7. If a claim is for excess social security (FICA) tax withheld as a result of having more than one employer during a calendar year, include the names and addresses of your employers, and the amount of wages received and FICA employee tax withheld by each, as part of your explanation in item k. Do not claim tax withheld if you have claimed the excess withholding on your individual income tax return.

Where to File

Certain claims relating to alcohol and tobacco taxes should be filed with the Assistant Regional Commissioner (Alcohol and Tobacco Tax). See the regulations pertaining to the particular alcohol or tobacco tax. Otherwise,

If your legal residence or principal place of business is in this State	Use this mailing address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931 and corporations having a principal place of business outside the United States file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

FOR INTERNAL REVENUE SERVICE USE ONLY

Transcript of Claimant's Account

(Complete only as to miscellaneous excise taxes and alcohol, tobacco, and certain other excise taxes imposed under subtitles D and E, Internal Revenue Code.)

The following is a transcript of the record of this office covering the liability that is the subject of this claim.

A—Assessed Taxes

Taxable Period and Class of Tax (a)	Document Locator No. (b)	Reference and Date (c)	Amount Assessed (d)	Paid, Abated, or Credited			Remarks (h)
				Date or Sched. No. (e)	Amount (f)	PD, AB, CR. (g)	

B—Purchase of Stamps

To Whom Sold or Issued (i)	Kind (j)	Number (k)	Denomination (l)	Date of Sale (m)	Amount (n)	If Special Tax Stamp, State:	
						Serial No. (o)	Period Commencing (p)

Prepared by (Initials)	Date	Office
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