

Claim

Director's Stamp
 (Date received)

For Internal Revenue Service Use Only

- 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 print or type

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	Spouse'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	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. Explain why you believe this claim should be allowed.		

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 Your computation of correct tax	_____
7 Amount of overpayment (line 5 less line 6)	_____
8 Amount previously refunded	_____
9 Net overpayment (line 7 less line 8). Enter here and 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. You may use Form 1040X or Form 1120X to amend an **individual** or **corporation** income tax return. Since these forms are designed for quick processing, the Internal Revenue Service prefers that they be used rather than Form 843.

2. You must set forth in detail under item k the reasons for filing this claim.

3. If you filed a joint income tax return for the year for which you are filing this claim, both you and your spouse should enter your social security numbers and sign this claim even if only one had income. If you have an employer identification number, you should enter it also.

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

5. If you are filing the claim as legal representative for a decedent whose return you filed, you should attach to the claim a statement that you filed his return and are still acting as his representative. If you did not file the decedent's return, you must attach to the claim certified copies of the letters testamentary, letters of administration, or similar evidence to show your authority.

6. If a corporation is making the claim, the officer authorized to sign for the corporation should sign this claim and show his title.

7. If you are filing a claim 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 excess tax withheld if you have already claimed it on your individual income tax return.

Where to File

If your claim relates to alcohol and tobacco taxes, see the regulations pertaining to the particular tax to determine whether you should file with the Regional Director, Bureau of Alcohol, Tobacco and Firearms. Otherwise, file your claim with the Internal Revenue Service Center where you filed your return.

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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:	
							Document Locator No. (o)	Period Commencing (p)

Prepared by (initials)

Date

Office