

Claim

If your claim is for an overpayment of income taxes, do NOT use this form (see Instructions)

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

<p>1 Your social security number</p>	<p>2 Employer identification number</p>
<p>3 Internal Revenue Service office where return (if any) was filed</p>	
<p>4 Name and address shown on return, if different from above</p>	
<p>5 Period—prepare separate form for each taxable period</p> <p>From _____, 19____, to _____, 19____</p>	<p>6 Amount to be refunded or abated</p> <p style="text-align: right;">\$ _____</p>
<p>7 Dates of payment</p>	
<p>8 Type of tax</p> <p> <input type="checkbox"/> Employment <input type="checkbox"/> Estate <input type="checkbox"/> Excise <input type="checkbox"/> Gift <input type="checkbox"/> Stamp </p>	
<p>9 Kind of return filed</p> <p> <input type="checkbox"/> 706 <input type="checkbox"/> 709 <input type="checkbox"/> 720 <input type="checkbox"/> 940 <input type="checkbox"/> 941 <input type="checkbox"/> 990-PF <input type="checkbox"/> 4720 <input type="checkbox"/> Other (specify) ► </p>	
<p>10 Explain why you believe this claim should be allowed and show computation of tax refund or abatement.</p>	

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.

Director's Stamp
(Date received)

Signed Dated 19.....

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 estate or gift taxes).

Instructions

If your claim is for an overpayment of income taxes, do NOT use Form 843. Individuals who filed Form 1040 or 1040A file claim on Form 1040X, Amended U.S. Individual Income Tax Return. Corporations who filed Form 1120 file claim on Form 1120X, Amended U.S. Corporation Income Tax Return. All other income tax filers file claim on an appropriate amended tax return.

You must set forth in detail under item 10 the reasons for filing the claim and show computation of tax refund or abatement.

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

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 the return and are still acting as the 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.

If a corporation is making the claim, the person authorized to act in its behalf must sign the claim and show title.

Where to File

File your claim with the Internal Revenue Service Center where you filed your return.

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.

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

Prepared by (initials)

Date

Office