

# Claim

▶ See Instructions on back

**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**

**1** Your social security number

**2** Employer identification number

**3** Internal Revenue Service Center where return (if any) was filed

**4** Name and address shown on return, if different from above

**5** Period—prepare separate form for each tax period  
 From \_\_\_\_\_, 19\_\_\_\_, to \_\_\_\_\_, 19\_\_\_\_

**6** Amount to be refunded or abated  
 \$ \_\_\_\_\_

**7** Dates of payment

**8** Type of tax

Employment     Estate     Excise     Gift     Stamp

**9** Kind of return filed

706     709     720     940     941     990-PF     4720     Other (specify) ▶

**10** If this claim involves refund of excise taxes on gasoline, special fuels or lubricating oil, please indicate your tax year for income tax purposes

**11** Explain why you believe this claim should be allowed and show computation of tax refund or abatement

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).

**Paperwork Reduction Act Notice.**—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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. You are required to give us this information.

## Instructions

You can use this form to claim a refund of certain taxes you overpaid or an abatement of those you have been overassessed. For example, you can use it for overpayments of employment taxes or excise taxes.

Do NOT use this form to make a claim for overpayment of income tax. Individuals who filed Form 1040 or 1040A must use Form

1040X, Amended U.S. Individual Income Tax Return, to claim an overpayment. Corporations who filed Form 1120 must use Form 1120X, Amended U.S. Corporation Income Tax Return, to claim an overpayment. Other income tax filers should file a claim on the appropriate amended tax return. (Follow the instructions on the appropriate form for filing an amended return.)

Your agent may make a claim for you. In this case, the original or a copy of the power of attorney must be attached to the claim.

If you are filing the claim as a legal representative for a decedent whose return you filed, 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, attach to the claim certified copies of 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.

**Completing the Return.**—Fill in all applicable items on the front of this form. Be sure to check the appropriate box in item 8 to show the type of tax. Also check the appropriate box in item 9 to show the kind of return that was filed.

In item 11 specify in detail the reasons for filing the claim. You must also show your computation of the tax refund or abatement.

**Where to File.**—File your claim with the Internal Revenue Service Center where you filed your return.

If your claim is for alcohol and tobacco taxes, see the regulations on 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 for 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

Tax 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			