

Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers 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.

Purpose of Form. This form can be used to claim certain refunds and abatements. Use Form 843 to file a claim for refund of overpaid taxes (except in the case of income tax), interest, penalties, and additions to tax. For example, if on your employment tax return you reported and paid more Federal income tax than was actually withheld from an employee, use this form to claim a refund.

Form 843 is also used to file a claim for abatement of an overassessment, or the unpaid portion of an overassessment, if more than the correct amount of tax (except in the case of income, estate, and gift taxes), interest, additional amount, addition to tax, or assessable penalty has been assessed.

New section 6404(e) gives IRS the authority to abate interest in cases where the additional interest was caused by IRS errors and delays. Section 6404(e) applies only if there was an error or delay in performing a ministerial act (defined below) and only relates to a tax of the type for which a notice of deficiency is required by section 6212(a), which includes the taxes relating to income, generation-skipping, estate, gift, and certain excise taxes imposed by chapter 41, 42, 43, 44, or 45. Section 6404(e) does not authorize the abatement of interest for employment taxes or other excise taxes.

Ministerial Act. The term "ministerial act" means a procedural or mechanical act that does not involve the exercise of judgment or discretion and that occurs during the processing of your case after all prerequisites of the act, such as conferences and review by supervisors, have taken place. Get **Publication 556**, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

Special Instructions for Requesting Abatement of Interest Under Section 6404(e). Across the top of Form 843, write "Request for Abatement of Interest under Rev. Proc. 87-42," fill in your name and address, and complete lines 1 through 4, whichever are applicable.

Line 5 should state the tax period involved.

Skip lines 6, 8, and 9.

Line 7 should show dates of any payment of interest or tax liability with respect to the tax period and type of tax to which the claim relates.

Line 11 should state the type of tax involved, when you were first contacted by the Service in writing with respect to the deficiency or payment, the specific period for which you are requesting abatement of interest, the circumstances of your case, and the reason or reasons why you believe that failure to abate the interest would result in grossly unfair treatment.

A separate Form 843 should be filed for each tax period for each type of tax. However, if the interest assessment resulted from the Service's error or delay in performing a single ministerial act that affected a tax assessment for multiple tax years or types of tax (for example, where 2 or more tax years were under examination), only one Form 843 is required.

Special instructions for requesting refund, credit, or abatement of interest treated as erroneously paid or assessed as a result of the amendment of section 6601(c). Taxpayers may recover or have abated, interest imposed with respect to the suspension period on interest that accrued before January 1, 1988. A claim for refund or credit must be filed within 3 years from the time the return of tax to which the interest relates was filed or within 2 years from the time the interest was paid, whichever is later.

If you are filing for a refund of suspension period interest, write across the top of Form 843 "Request filed under Rev. Proc. 87-43" and leave lines 5, 6, 8, and 10 blank. Line 7 should show the date the interest was paid if known and state whether the claim is for a credit or refund. Leave line 7 blank if the interest has been assessed but not paid.

The following statement should be included on line 11: "Interest on a deficiency of (enter the type of tax; e.g., income, estate, or gift tax) for the tax period ending was suspended pursuant to section 6601(c) of the Internal Revenue Code. This is a claim for credit, refund, or abatement of the interest collected or assessed for the period the suspension was in effect."

General Instructions. Do *not* use this form to make a claim for overpayment of income tax. Individuals who filed Form 1040, 1040A, or 1040EZ must use **Form 1040X**, Amended U.S. Individual Income Tax Return, to claim an overpayment. Corporations who filed Form 1120 or Form 1120-A, 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 his/her title.

Specific Instructions. Lines that are not explained below are self-explanatory.

Lines 1 and 2. If you are claiming a refund based on an overpayment made on a joint return, such as a refund for overpaid Windfall Profits Tax, each spouse's social security number must be entered.

Line 8. Check the appropriate box to show the type of tax or penalty. If you are filing a claim for refund or abatement of an assessed penalty, check the box and enter the applicable Internal Revenue Code (IRC) section. For example, if the penalty was assessed under section 6700, check the penalty box and enter 6700 in the space provided. Generally, the IRC section can be found on the Notice of Assessment you receive from the Service Center.

Line 9. Check the appropriate box to show the kind of return, if any, that was filed. If the box for Form 720 is checked, enter the IRS No.(s) in the space provided. The IRS No. can be found on Form 720 to the right of the entry space for the tax.

Line 11. Specify in detail your reasons for filing this claim and show your computation for the credit, refund, or abatement. Also attach appropriate supporting evidence.

Signature. If you are claiming a refund based on an overpayment made on a joint return, such as a refund for overpaid windfall profits tax, each spouse must sign the refund claim.

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 for that 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
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